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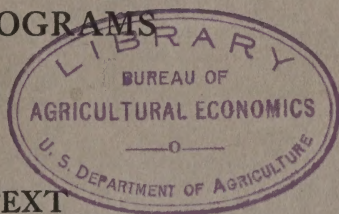
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ECONOMIC SURVEY of ILLINOIS

WITH SPECIAL REFERENCE TO THE
REVENUES, EXPENDITURES, AND
DEBTS PERTAINING TO ALL
HIGHWAY PROGRAMS

1930



PART A---TEXT

*Research Project Sponsored by
The Bureau of Public Roads of
The United States Department of Agriculture
Washington, D. C.
1932*

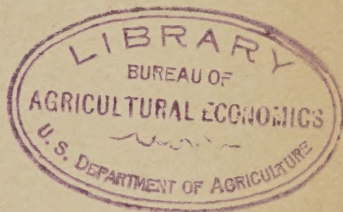
ISSUED BY
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC WORKS AND BUILDINGS
DIVISION OF HIGHWAYS

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Illinois Office Supply Co.
Ottawa, Ill.



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PART I
INTRODUCTION

INTRODUCTION

This study is one of a series of similar studies conducted by the Bureau of Public Roads of the United States Department of Agriculture. The Illinois State Highway Department coöperated in making the facts and data available. The investigation was carried on under the direction of Henry R. Trumbower, economist for the Bureau of Public Roads, assisted by A. R. Hirst, engineer, and H. R. Briggs, statistician.

The Year Covered by the Study:

The year covered by the study is the calendar year 1930. There were a number of reasons for selecting this year. Because it was a United States census year certain facts were available which would not have otherwise been the case. It was the latest year for which data from Cook County could be obtained. It was, also, the same year for which similar studies in Michigan and Wisconsin were made.

Purpose:

The following were the purposes of the investigation: (1) To study and analyze the direct and indirect highway receipts and disbursements of the State and of the counties, townships, municipalities, and other political subdivisions thereof; (2) To develop facts and information showing the effect of highway and related taxes on property of all kinds; (3) To develop the total amount of revenues raised for all other governmental purposes of the State, counties, and local units as compared with the revenues raised for highways, bridges, and streets.

Selection of Illinois as a State:

Illinois, the third state which has been studied, was selected for a number of reasons. Its highway system is of interest because it is representative of the centralized highway development found in many states. Furthermore, because of a lack of general public records, the facts as to the receipts, expenditures, and debts of the State have never been assembled. It was believed, therefore, that it was highly desirable to study Illinois both to present the information relative to the highway situation in Illinois, and to obtain general financial statistics for the State for use in intelligently planning future Illinois highway programs.

Method of Presenting the Facts:

The data assembled by this study are presented in the tabulations comprising part "B" of this report. In Illinois, and the other states in which similar studies have been made, for the most important facts three major divisions or classifications of the data have been made, and one major sub-classification. From these tabulations it is possible to compare financial statistics of rural and urban communities, to ascertain the place in the total fiscal system occupied by the State, county, and local units of government, and to make comparisons between the densely settled, highly developed counties and those less favorably situated.

The first of these tabulations is that shown as tabulation "A" in the chart on the following page. This divides the total amount of tax, expenditure, or indebtedness, according to the governmental body whose officials were responsible for the levying of the tax, the payment of the expenditure, or the contracting of the debt. These bodies are the State, counties, and local units of government. The statutory designation of the local units of government, such as townships, villages, and cities, has been disregarded. In its place has been substituted a classification dividing these local units into rural governmental areas and five classes of municipalities grouped by populations. The table shows the population limits of each of these groups of places.

Chart I
PLAN OF CONSTRUCTION OF THE IMPORTANT TABLES
OF THIS STUDY

Tabulation "A"

Tabulation "B"

Tabulation "C"

Counties	Total Taxes	Taxes as Imposed									Taxes as Paid						
		Units of Government									Units of Government						
		S	C	T	Places						Places						
					1	2	3	4	5		T	1	2	3	4	5	
Total																	
Group I																	
County a																	
Total																	
Group II																	
Total																	
Group III																	
Total																	
Group IV																	
Total																	
Group V																	
County Z																	
Total																	

Key to Headings in Tabulations "A" and "B":

S—State.

C—Counties.

T—Townships (Rural areas outside of Incorporated Municipalities).

1—Places 1—Incorporated Municipalities, Population 0 to 2,500

2— " 2— " " 2,500 " 15,000

3— " 3— " " 15,000 " 75,000

4— " 4— " " 75,000 " 400,000

5— " 5— " " over 400,000

Key to County Groups:

Group I —All Counties—Pop. of over 400 persons, per sq. mi. in 1930

Group II — " " " from 75 to 400 " " " " " "

Group III— " " " " 45 " 75 " " " " " "

Group IV— " " " " 30 " 45 " " " " " "

Group V — " " " " 20 " 30 " " " " " "

The second tabulation, indicated as tabulation "B" on the chart, shows the same amounts as in tabulation "A", as ultimately divided between the local units of government. The entire area of the State and the counties lies within the boundaries of the combined rural and urban areas. State and county taxes are ultimately paid by the people and property of these units. State and county expenditures are made in and for the benefit of these communities. The same is true of the indebtedness. Therefore, in this tabulation "B" the amounts shown in tabulation "A" under the headings "State" and "County", have been distributed and added to the amounts shown in tabulation "A" for the local units, giving the total final amounts to be credited to the local communities.

Tabulation "C" shows the same facts as in tabulations "A" and "B" but assembled by groups of counties. In the major tables, comprising part "B", these counties are listed at the left of the tabulations. They are arranged not alphabetically but by the population per square mile, the most heavily settled counties coming first. Each group of counties is tabulated separately.

The sub-classification to which reference has been made is a division of any tax, expenditure, or debt according to its purpose. These purposes are divided into four classifications. These are Highways, Education, Public Benefits, and Government. The definition of these terms will be found under the Section of Definitions.

Definition of Terms:

The following are the definitions of terms commonly used throughout this study:

"Impost" includes all of the direct and indirect taxes, licenses, fees, fines, permits, and commercial revenues paid to governmental authorities by persons and property under the jurisdiction of the State of Illinois and its subdivisions.

"Commercial Revenue" is the net amount remaining after subtracting the expenditures from the receipts from governmental commercial undertakings such as public service enterprises.

"Expenditures" are the net amounts expended for public activities after the receipts from particular commercial enterprises have been subtracted from the gross expenditures of such enterprises. For example: The cost of the expenditures for prisons is the total expenditures less the receipts from the operation of prison industries.

"Highways" includes all items having to do with the construction, maintenance, marking, signing, and administration of all roads, streets, and alleys. Street cleaning and street lighting are not included.

"Education" consists of all items having to do with the construction, maintenance, teaching, and administration of all public schools and libraries.

"Public Benefits" consists of all items having to do with the protection of lives and property, and the pleasure or well being of the people, including police and fire protection, courts, sanitation, parks and playgrounds, and charitable and penal institutions.

"Government" consists of all items having to do with the general administration of public affairs not allocatable to one of the three preceding public purposes. These are primarily the executive and administrative functions of government.

"Townships" include the rural governmental units lying outside of the boundaries of incorporated villages, cities, or towns. This is different from the statutory township, which includes not only the rural territory, but also the incorporated municipalities within the boundaries.

"Municipalities" are the incorporated villages, cities, and towns.

"Units of Government" consist of the State, county, township, and municipal governments. Minor governmental or special districts other than those listed are included in and as a part of the unit of government where they are located. These are districts such as school districts, drainage districts, park districts, sanitary districts, forest preserve districts, and the like.

"Major Tables" are the detailed tabulations of the important facts ascertained by this study, showing the specific amounts not only by grand totals and group totals, but also for every individual county.

The Impact of Taxation and the Location of Expenditures:

A large part of the total revenue receipts are paid to the State and the counties and corresponding expenditures are made by these bodies. These agencies receive their funds from and expend the revenues for the minor governmental units which comprise them. In the final analysis, the impact of taxation falls entirely upon these local units, and the State and county expenditures are made in and for them. A distribution of State and county taxes and expenditures between the local units should be made if a correct picture of the financial situation is to be presented.

To show the incidence of taxation and the location of expenditures, two courses are possible. The simple way was to show the known facts assembled from the records and to put all other receipts and expenditures into columns headed "Distribution Unknown." If this course were followed, a very large portion of the State and county receipts and expenditures would appear in such form. Relationships would be complete as far as they went but would show only a small part of the picture.

The other plan was to distribute these receipts and expenditures on the basis of some known and probable relationship to determine the actual impact of taxation and location of expenditures as they occurred. This distribution could only be made through the study and weighting of every known relative fact as to these items. From ratios of known facts such as populations, valuations, motor vehicle ownerships, and so forth, the probable actual occurrence of the payment of the impost or amount of expenditure could be determined. While not precisely correct, distributions upon such assumptions probably do not vary materially from the actual totals and show relationships which are extremely valuable.

The overwhelming mass of the material in this study is a presentation of actual amounts and expenditures allocated directly from the public records. When these records failed to give the incidence of tax, or the location of an expenditure, then to present the facts in a form to show the important relationships, the lack of precise information was supplemented by computations based on the most probable incidence from known facts. Explanations are given wherever such calculations have been made.

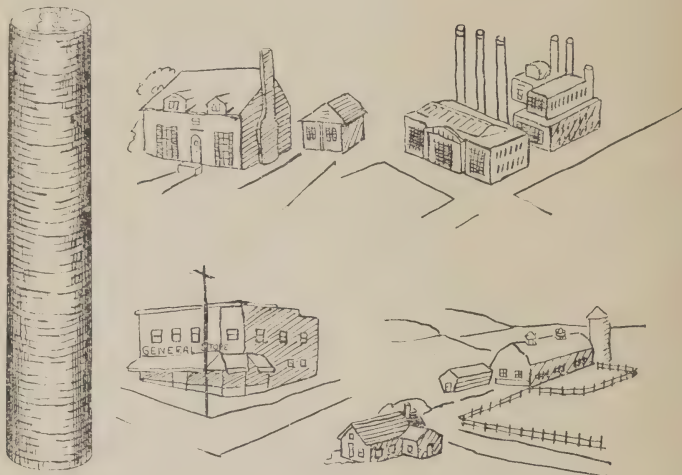
PART II

SUMMARY OF FACTS

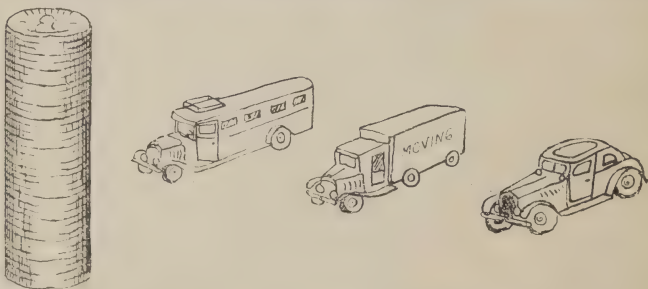
The following pages contain a summary of significant facts and relationships as ascertained by this study. These facts are presented as brief statements and without detailed explanations. From this summary the reader may obtain a concept of the scope of this study. Many more relationships and full explanations will be found in the text and tables which comprise the main portion of this report.

OUT OF EVERY DOLLAR OF TAX LEVIES FOR HIGHWAYS:

-62 CENTS WAS LEVIED AGAINST LOCAL PROPERTY



-36 CENTS WAS THE CHARGE AGAINST MOTOR VEHICLES



-- 2 CENTS WAS THE LEVY AGAINST RAILROADS

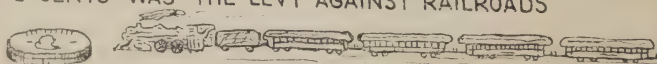


FIGURE 1

SUMMARY OF OUTSTANDING FACTS AND RELATIONSHIPS ASCERTAINED BY THE STUDY OF ILLINOIS

1. In 1930 there were paid to the State of Illinois and its governmental subdivisions, taxes and imposts totalling \$582,407,100. Of this amount, \$150,266,700, or 25.8%, were specific highway imposts.
2. In 1930 there was expended in Illinois the sum of \$551,249,500, of which \$166,298,900, or 30.1%, was for highway programs.
3. In 1930 the total funded debt of the State and its subdivisions was \$959,238,400. Of this amount \$424,722,300, or 44.3%, was incurred for highways.

PLACE OF HIGHWAY PROGRAMS IN THE TOTAL TAXES, EXPENDITURES, AND INDEBTEDNESS IN ILLINOIS

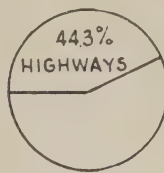
Total All Imposts
\$582,407,100



Total Expenditures
\$551,249,500



Total Debt
\$959,238,400

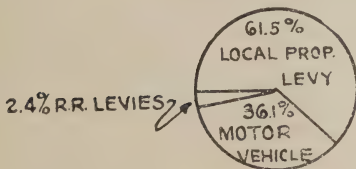


Highways, \$150,266,700 Highways, \$166,298,900 Highways, \$424,722,300

4. Of the total highway imposts, \$92,459,200, or 61.5%, were levies against local property; \$54,149,100, or 36.1%, were imposts against motor vehicles, and \$3,658,400, or 2.4%, local levies against railroads.

SOURCES OF HIGHWAY TAXES

Total, \$150,266,700



5. The average motor vehicle license fee (\$11.23) plus the average gas tax paid (\$17.20) equalled \$28.43 per motor vehicle.
6. The total (net after refunds) gasoline tax paid (at the 1930 tax of three cents per gallon) was \$28,246,700. The cost of collecting this tax and making the refunds was \$79,805, or about 0.28 of one per cent of the net receipts, or \$2.83 per \$1,000 collected. The average gasoline tax paid in 1930 by each Illinois motor vehicle licensed was almost precisely \$17.20.
7. The total license fees paid in 1930 were \$18,447,246. This included vehicle licenses and chauffeurs' licenses. The total cost of the entire

motor vehicle department, including the licensing division, the investigators' division, and the chauffeurs' licensing division, was \$667,036, which averages \$0.41 per motor vehicle registered. The actual cost of the auto license department alone, without its allied investigators' and chauffeurs' divisions, was \$482,160, or \$0.29 per vehicle registered. The entire cost of the division was 3.6% of all the fees collected, and the cost of the auto license department alone was 2.6% of all fees collected. The average fee paid for passenger automobiles was \$9.63; for motor trucks and busses \$22.38; and the average for all motor vehicles registered was \$11.23.

8. In general, average license fees paid and average gas taxes paid tend to increase as the place of residence becomes more urban. Chicago, with 31.1% of all vehicles registered, paid 34.3% of the vehicle and gas taxes. The townships, with 13.4% of the vehicles registered, paid 10.3% of these taxes. Table 1, on page 10, shows the relationships between the populations, vehicles registered, and vehicle taxes paid in the various units of government and in the groups of counties.

Table 1

COMPARATIVE PERCENTAGES OF POPULATION, VEHICLES REGISTERED, AND VEHICLE TAXES PAID

By Units of Government

	% Population	% Vehicles Registered	% Gas Taxes Paid	% Vehicle Licenses Paid	% Vehicle & Gas Tax Paid
Total	100.00	100.0	100.0	100.0	100.0
Townships	17.61	13.4	8.9	12.4	10.3
Places I	8.53	16.8	15.5	15.0	15.3
Places II	12.45	17.0	17.1	16.6	16.9
Places III	14.66	18.4	19.6	19.3	19.5
Places IV	2.50	3.3	3.7	3.7	3.7
Places V	44.25	31.1	35.2	33.0	34.3

By Groups of Counties

	% Population	% Vehicles Registered	% Gas Taxes Paid	% Vehicle Licenses Paid	% Vehicle & Gas Tax Paid
Total	100.00	100.00	100.0	100.0	100.0
Group I	52.19	39.42	43.2	41.9	42.7
Group II	21.74	24.30	25.8	25.6	25.7
Group III	14.30	19.38	17.3	17.9	17.5
Group IV	9.39	13.79	11.2	12.1	11.6
Group V	2.38	3.11	2.5	2.5	2.5

9. Cars and trucks in the rural territory of Illinois travel an average of about 6,700 miles per year, using about 430 gallons of gasoline. Cars and trucks in the urban communities travel about 9,000 miles per year and use about 700 gallons of gasoline. The miles traveled and gallons consumed by both cars and trucks are shown in Table 2.

Table 2

MILEAGES TRAVELED AND GASOLINE CONSUMPTION OF ILLINOIS CARS AND TRUCKS DURING THE YEAR 1931

By Units of Government

	AVERAGE MILES TRAVELED			AVERAGE GALLONS OF GASOLINE CONSUMED		
	Trucks	Cars	Cars and Trucks	Trucks	Cars	Cars and Trucks
Total	9,079	8,537	8,575	1,076	611	644
Townships	6,761	6,709	6,713	525	425	432
Places I	10,154	8,651	8,775	997	567	603
Places II	9,998	9,229	9,264	881	644	655
Places III	9,204	9,174	9,176	987	672	691
Places IV	8,502	9,070	9,022	982	701	725
Places V	9,285	8,546	8,608	1,500	666	736

By Groups of Counties

	AVERAGE MILES TRAVELED			AVERAGE GALLONS OF GASOLINE CONSUMED		
	Trucks	Cars	Cars and Trucks	Trucks	Cars	Cars and Trucks
Total	9,079	8,537	8,575	1,076	611	644
Group I	8,881	8,632	8,649	1,375	663	712
Group II	9,351	8,858	8,896	923	634	657
Group III	9,606	8,493	8,562	850	560	578
Group IV	8,417	7,986	8,016	787	510	529
Group V	9,137	7,180	7,344	991	476	519

10. There were 1,642,628 (net) vehicles of all types registered in Illinois in 1930. This was one for every 4.6 persons. There was one automobile for every 5.3 persons, and one motor truck for every 37.1 persons. The per capita ownership of motor vehicles was highest in the smaller urban communities, where it was one to every 2.6 persons. In the city of Chicago it was one to every 7.5 persons, and in the townships, one to every 7.5 also.
11. There were traveled in Illinois in 1930, 97,234 miles of rural highways. This was an average of 1.735 miles per square mile of territory. The distribution of rural mileage was fairly uniform throughout the State, being 2.066 miles of highway per square mile of territory in Group I counties, 1.758 miles per square mile in Group II counties, 1.739 miles per square mile in Group III counties, 1.715 miles per square mile in Group IV counties, and 1.700 miles per square mile in Group V counties.
12. The rural highway costs in Illinois vary from \$128 per mile for local township roads to \$3,690 per mile for the State highways. The distribution by highway systems of the total mileage of the surfaced mileage and of the total expenditures on rural highways is shown by Table 3 on page 12. 76.1% of the State highway system is surfaced with concrete and 83.7% of the local township roads are of earth. Of the total rural highway mileage in the State, 73.8% is earth. Tables 3 and 4 give the significant statistics as to relative highway mileages, costs, and surfacings.

Table 3
RURAL HIGHWAY STATISTICS

	HIGHWAY SYSTEMS						
	Total	State		County		Local Roads	
		Amount	%	Amount	%	Amount	%
Total Mileage	97,234	10,098	10.4	17,369	17.9	69,767	71.7
Surfaced Mileage	25,502	7,830	30.7	6,309	24.7	11,363	44.6
% of Tot. Mileage Surfaced	26.2	87.6	...	36.3	..	16.3	...
Expenditures	\$63,043,700	\$37,266,100	61.1	\$16,840,100	25.4	\$8,937,500	13.5
Expenditures per Mile	\$681	\$3,690	...	\$970	...	\$128	...

Table 4
RURAL HIGHWAY SURFACINGS

	HIGHWAY SYSTEMS						
	Total	State		County		Local Roads	
		Amount	%	Amount	%	Amount	%
Total Mileage	97,234	10,098	10.4	17,369	17.9	69,767	71.7
Concrete	9,219	7,683	83.3	1,453	15.8	83	0.9
Per cent Concrete of Total Mileage	9.5	76.1	...	8.4	...	0.1	...
Bituminous Macadam	246	26	10.6	130	52.8	90	36.6
Per cent Bituminous Macadam of Total Mileages	0.2	0.3	...	0.7	...	0.1	...
Gravel and Stone	16,037	121	0.8	4,726	29.5	11,190	69.7
Per cent Gravel and Stone of Total Mileages	16.5	1.2	...	27.2	...	16.1	...
Earth	71,732	2,268	3.2	11,060	15.4	58,404	81.4
Percent Earth of Total Mileages	73.8	22.4	...	63.7	...	83.7	...

13. On city streets the city of Chicago spent \$75,873,300, and all other municipalities \$24,226,900, or a total of \$100,100,200.
14. There was expended upon the State highway system \$40,421,100. The total annual traffic is in the neighborhood of 3,500,000,000 vehicle miles. The cost is therefore approximately 1.15 cents per car mile.
15. Of the total cost of \$166,298,900 for the construction, maintenance, interest on debt, and general supervision of Illinois highways in 1930, \$63,043,700 was for rural roads, \$75,895,800 for streets in the city of Chicago, and \$27,359,400 for streets in other municipalities.
16. Toward the total highway program of \$166,298,900, the United States

contributed \$4,089,900, or 2.4%, the State of Illinois \$42,855,600, or 25.8%, the counties \$10,315,700, or 6.2%, and local governmental units \$109,037,700, or 65.6%.

17. Of the total cost of the highways, \$111,086,900, or 66.8%, of the funds were or will be provided through taxes against property, \$51,122,100, or 30.7%, through imposts against motor vehicles, and \$4,089,900, or 2.4%, from United States aids.
18. Of all taxation in all units of government (including all fees, licenses, and imposts), 73.4% was secured by taxation on real and personal property (including the personal property tax on motor vehicles) and all State ad valorem taxes; 9.3% by licenses, fees, and taxes on motor vehicles and their use; and 17.3% by miscellaneous fees, licenses, permits, and imposts.
19. The average property tax rate in Illinois for 1930 was \$5.54 per \$100 of assessed valuation. If all public revenues had been raised by property tax levies, the rate would have been \$7.55 per \$100 value. The actual tax rate for \$100 valuation, the tax rate which would be needed to raise all funds by property tax levies, and the percentage that general property taxes are of all imposts, are shown in Table 5.

Table 5

**GENERAL PROPERTY TAX RATES IN ILLINOIS IN 1930 AND
THEIR RELATIONSHIP TO THE TOTAL OF ALL IMPOSTS**

Class of Place	Actual Tax Rate on General Property Tax as Levied	Tax Rate Needed to Raise All Taxes by General Property Tax Levies	Per Cent that General Property Taxes is of All Taxes and Imposts
Average for State	\$5.54	\$7.55	73.4%
Townships	2.81	3.56	78.9
Places I	4.59	8.20	55.9
Places II	6.20	9.69	64.0
Places III	5.71	8.47	67.4
Places IV	4.74	6.98	67.8
Chicago	7.08	9.12	77.7

20. So far as can be ascertained real estate in the townships of Illinois was assessed at about 40% of its actual value. Urban real estate outside of Chicago was assessed at about 31%, in the city of Chicago it was assessed at about 35%, and in the State as a whole about 35% of actual value.
21. Of all taxation and imposts, 23.4% was imposed by act of State officials; 7.8% by county officials; 6.9% by the people or officials of townships; 3.8% by the people or officials of places having a population of less than 2,500; 7.6% by officials of places having a population of 2,500 to 15,000; 8.1% by officials of places having a population of 15,000 to 75,000; 1.2% by officials of places having a population of 75,000 to 400,000; and 41.2% by officials of the city of Chicago.
22. Following is a comparison of the percentages of population, motor vehicle ownership, property valuation, taxes paid, and expenditures made in the several groups of local governmental units in Illinois in 1930.

Table 6

**PERCENTAGES OF POPULATION, MOTOR VEHICLE OWNERSHIP,
VALUATION, TAXES PAID, AND EXPENDITURES
BY UNITS OF GOVERNMENT**

Group of Local Units of Government	PERCENTAGE OF				
	Popula- tion	Motor Vehicle Own- ership	Valua- tion	Taxes Paid	Expendi- tures Made in 1930
Townships	17.6	13.4	26.0	12.3	19.4
Places with Population of 0-2,500	8.5	16.8	6.0	6.5	5.9
Places with Population of 2,500 to 15,000	12.4	17.0	8.8	11.2	9.9
Places with Population of 15,000 to 75,000	14.7	18.4	11.3	12.7	10.8
Places with Population of 75,000 to 400,000	2.5	3.3	2.2	2.1	1.8
The City of Chicago	44.3	31.1	45.7	55.2	52.2
Total	100.0	100.0	100.0	100.0	100.0

23. In dollars per capita, the facts are as follows:

Table 7

PER CAPITA VALUATION, TAXATION, AND EXPENDITURES, 1930

Unit of Government	Valuation	Taxation	Expendi- tures	Ratio of per Capita Expenditures to per Capita Taxation
State of Illinois	\$1,012	\$76.32	\$72.24	94.7%
In the Townships	1,494	53.22	79.40	149.2
In Places up to 2,500	712	58.37	49.95	85.6
In Places 2,500 to 15,000	713	69.05	57.62	83.4
In Places 15,000 to 75,000	778	65.92	53.37	81.0
In Places 75,000 to 400,000	906	63.24	52.10	82.4
In Chicago City	1,045	95.21	85.20	89.5

The ratio of per capita expenditures to per capita taxation is quite an accurate index of the flow of State (including federal) and county aids to the less populous areas, except as affected by abnormal borrowings. For instance, about \$34,700,000, or 48.3%, of the expenditures in the townships was not provided by taxes paid by inhabitants of these rural areas.

24. Of all expenditures, 30.1% were for Highways; 30.4% for Education; 34.2% for the Protection of Persons and Property, etc.; and 5.3% for Government.

25. By classes of Units of Government, the per capita expenditures were as follows:

Table 8
PER CAPITA EXPENDITURES IN 1930

Unit of Government	PER CAPITA EXPENDITURES FOR				
	Highways	Education	Public Benefit	Govern-ment	Total
Townships	\$46.92	\$20.25	\$ 9.53	\$2.70	\$79.40
Places 0-2,500	9.66	19.07	17.57	3.65	49.95
Places 2,500 to 15,000	10.43	22.48	21.13	3.58	57.62
Places 15,000 to 75,000	8.26	21.70	19.82	3.59	53.37
Places 75,000 to 400,000	10.06	17.47	21.78	2.79	52.10
Chicago City	22.48	23.08	35.07	4.57	85.20
Illinois	21.79	21.96	24.68	3.81	72.24

26. The total of all publicly issued bonds outstanding on December 31, 1930, was \$959,238,400. As closely as can be ascertained, 44.3% was issued for Highways, 8.6% for Education, 43.5% for the Protection of Persons and Property, and 3.6% for Government.
27. The total bonds outstanding on December 31, 1930, were 12.4% of the assessed valuation of the State, and the per capita indebtedness was \$125.71. The per capita cost of all debt service in 1930 was \$15.41. This was equal to 21.3% of the total per capita cost of all State, county, and local governmental activities.

PART III

GENERAL DATA

To Properly Interpret Financial Relationships, it is Advisable to have a Concept of the State as a Whole. This is Particularly True with Respect to Facts as to the Form of Government and Population Densities and Concentrations. This Section Briefly Describes the Physical Characteristics, Economic Resources, Transportation Facilities, Population Characteristics, Educational System, State Governmental System, and Local Governmental Systems in Illinois.

DESCRIPTION OF THE STATE OF ILLINOIS

Illinois was admitted to the Union in 1818. The State has a length of 385 miles and a width of 216 miles. Its area is 56,665 square miles.

Physical Characteristics

The general topography is slightly rolling, although there are some bluffs in the northwest portion of the State, and also in the extreme southern section. With the exception of Delaware and Louisiana, Illinois is the most level state in the United States. The soil is deep, rich, prairie loam. There are a number of rivers in the State, of which the most important is the Illinois. This has a navigable length of 245 miles, and, through canals and locks, it is connected with the city of Chicago. The locks have a width of 110 feet, a length of 600 feet, and a depth of not less than 8 feet of water.

The State has extremes of climate. There are no natural barriers to offer impedance to hot winds from the south and cold winds from the north. The mean annual temperature of the State is 52.4 degrees. January, the coldest month, has a mean temperature of 26.8 degrees, and July, the warmest month, has a mean temperature of 76 degrees. The average minimum temperature is 13.4 degrees and the average maximum temperature is 86.0 degrees.

The annual rainfall averages 36.25 inches, being about 34 inches in the northern portion of the State and 40 inches in the southern portion. In the northern and central counties about 62% of the precipitation occurs during the crop growing season. The annual snowfall is 22.6 inches, ranging from 11.6 inches in the south to 39.4 inches in the north. Heavy snowfalls, often accompanied by much drifting, are not uncommon in the northern portion.

Economic Resources

The economic resources of Illinois are great. In the fields of agriculture, mineral resources, and industry it has great wealth from which to draw.

Illinois is an outstanding agricultural state. Its principal crops are corn, oats, and soy beans, and it also produces large amounts of winter wheat, hay, fruits, and vegetables. Large amounts of live stock are raised. Dairying is also becoming an important industry. In the year 1929 the United States Census Bureau estimated the value of agricultural production in Illinois to be \$597,700,000.

The principal mineral resource of Illinois is its coal. Coal underlies about 66% of the total State area. About 1.8% of the original coal resources have so far been depleted. Besides coal, Illinois has a considerable amount of clay available for various products, and some oil and gas. The total value of the mineral products for the year 1929 from the U. S. Census Bureau records was \$182,791,000.

Most of the sand and gravel in Illinois is of glacial origin and is found in the northern third of the State. In the extreme southern part of the State are deposits of gravel formed through the disintegration of rock. A large portion of the State has no sand or gravel resources, except the deposits in the beds of water courses.

Illinois is one of the leading manufacturing states in the country. The total value added by manufacturers in 1929 taken from the U. S. Census Bureau figures was \$2,830,843,000. There were employed in the Illinois industrial field 678,917 people. The leading industries are slaughtering, meat packing, printing and publishing, and iron and steel products.

Transportation Facilities

One of the reasons for the development of industry in Illinois is the excellent transportation system of the State. There are 12,000 miles of rail mileage in Illinois. This is the greatest amount of railway mileage per square mile of any state in the United States. The total is in excess of that in any other state except Texas. On the State primary highway system there are 9,800 miles, most of which is improved with high-type hard surfacing. This highway system is described in greater detail in the section dealing with highways. In addition, with the Mississippi river on the west, the Ohio river on the south, the Illinois river connected by canal with Chicago, and with Lake Michigan on the northeast, 78% of the area and 86% of the population are within trucking distance of navigable waters.

Population Characteristics

The population of Illinois in 1930 was 7,630,654 people. Of these 49.4 per cent were whites born of native parentage and 29.9% were American born whites of foreign parentage. About 16% of the population consisted of foreign born whites and 4% races other than whites.

The concentration of population in the State is primarily urban, 6,286,995 people being inhabitants of incorporated places and 1,343,659 being residents of unincorporated territory. These urban populations tend to concentrate in metropolitan areas. 4,486,441 persons live in cities of over 25,000. Of these 3,376,438 live in the city of Chicago. The locations of these metropolitan areas are shown on Figure 3, page 23. As a general rule, these centers of population have developed where transportation facilities or natural resources, such as coal deposits or good agricultural lands, exist.

The trend of population toward the larger places is marked. From the census report, the population of cities of over 100,000, which includes Chicago and Peoria only, increased 28.9% from 1920 to 1930, and the population of the twenty-two cities from 25,000 to 100,000 increased 43.5%. At the same time, the population of the unincorporated territory in the State decreased 4.1%.

By counties we find the following characteristics of the county groups: Group I counties had an increase of population of over 10%. Of the eighteen counties in Group II, but two showed decreases in population and eleven had increases of over 10%. Of the thirty counties in Group III, thirteen had decreases in population and three had increases of over 10%. Of the thirty-nine counties in Group IV, but one had an increase in population of over 10% and thirty-two had decreases. Of these, nine decreased more than 10%. All of the fourteen counties in Group V showed decreases, of which eleven were over 10%.

Figure 2, on page 22, shows the location of the counties in each county group. A comparison with the map of the metropolitan areas shows the effect of these areas upon the classification of the county. On pages 24 and 25 are two other maps showing population characteristics. The first of these, on page 24, shows the percentage of increase and decrease in total county populations. The map on page 25 classifies the counties by rural population per square mile. The metropolitan areas are also indicated upon this map. These maps show the location of the metropolitan areas with respect to agricultural populations. Examination of the two maps makes it possible to compare increases and decreases of population of the agricultural counties of the various types contrasted with those with urban centers.

The Educational System

The Constitution of the State of Illinois states that there shall be provided a thorough and efficient system of free schools whereby all the children of the State may receive a good common school education. As a result education has been well supported in the State, and among the states of the United States the schools of Illinois have a high rank.

The primary unit of education is the school district. There are almost 12,000 of these local school districts administered by school boards composed of from three members in districts having a population of less than 1,000, to from six to fifteen members for districts having a population of over 1,000. There are several types of local school districts. While good educational opportunities are provided, because of the small size of many of the districts the system is subject to criticism on the grounds of inefficiency.

There is a county superintendent of schools exercising supervision over the local school districts, and a State Superintendent of Public Instruction, elected for a four-year term, who is director of the entire system.

For the higher education, the State has five normal schools and the State University. The normal schools are primarily for the purpose of training teachers. They are under the management of the State normal school board, consisting of the Superintendent of Public Instruction, the Director of Registration and Education, and nine persons appointed by the Governor.

The University of Illinois is governed by a board of trustees. This board is composed of the Governor, the State Superintendent of Public Instruction, and nine elective members serving six year terms. The University enrolls about 14,000 students. Besides the State educational facilities, thousands are enrolled in Northwestern University and Chicago University. There are also over 1,000 private schools and colleges.

The State Government

The legislative body of the State is known as the General Assembly. This General Assembly is divided into an upper house, known as the Senate, and a lower house, known as the House. There are 51 senators and 153 representatives. The senators serve four years and the representatives two years.

The chief executive officer of the State is the Governor. The Attorney General, Auditor of Public Accounts, Superintendent of Public Instruction, Treasurer, Secretary of State, Lieutenant Governor, and University Trustees are also elective officers. By the civil administration code there are nine executive departments whose directors are appointed by the Governor. These are the departments of finance, agriculture, public works and buildings, public welfare, labor, mines and minerals, public health, trade and commerce, and registration and education. The Governor also appoints the Adjutant General, the Civil Service Commission, and the Court of Claims.

County Governments

The form of county government in Illinois is exceptional. Within the State there are two distinct types of county government. The southern part of the State was first settled and counties were organized in that section. In these counties a county unit system was set up. The governing body is a board of county officers of three members elected from the county at large. There are sixteen counties of this type. Originally, this was the uniform type of county government in Illinois.

The northern part of the State was populated later by a different type of settlers who were accustomed to the township organization. Consequently, provisions were made for the organization of counties under the township system. Eighty-six counties have elected the township form of organization. In these counties, the governing body is a county board comprised of a supervisor from each of the townships in the county, and assistant supervisors from places having populations over 4,000. In Cook county there is a special form of county organization.

In all counties there are also elective offices such as judge, clerk, state's attorney, treasurer, sheriff, coroner, recorder, surveyor, and superintendent of schools.

DENSITY OF POPULATION BY COUNTIES 1930

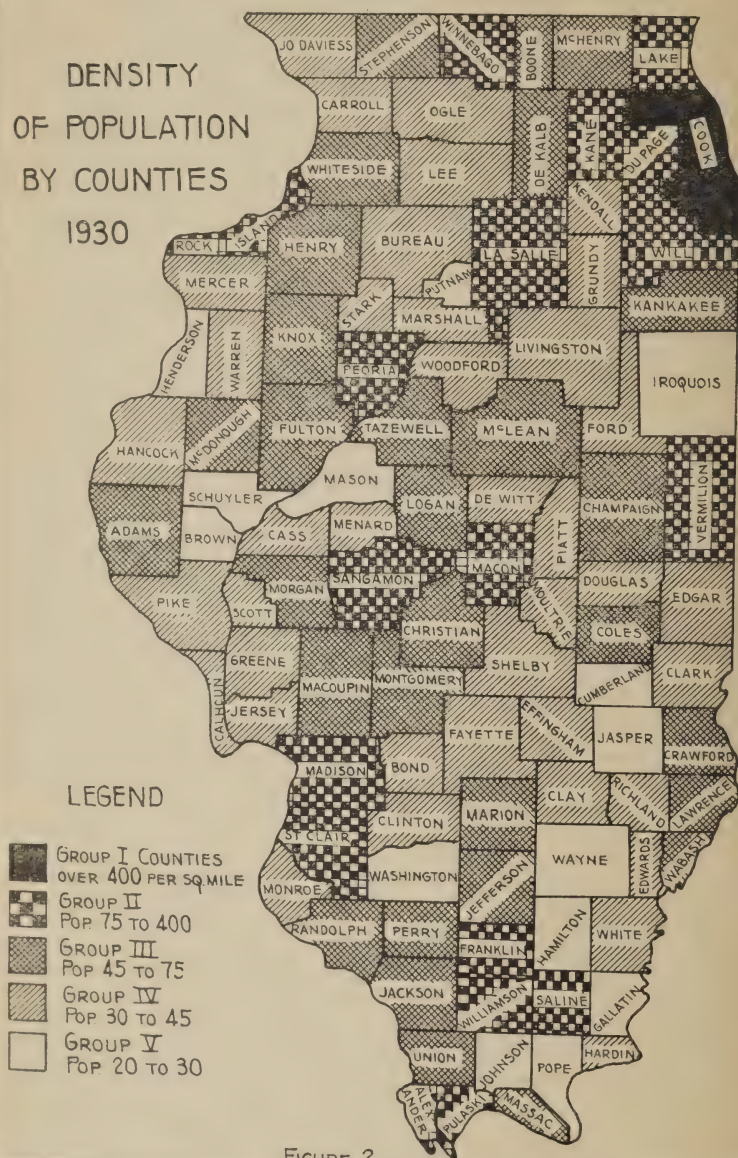


FIGURE 2

METROPOLITAN AREAS IN ILLINOIS IN 1930



INCREASES ^{AND} DECREASES
IN POPULATION
IN ILLINOIS
1920 to 1930

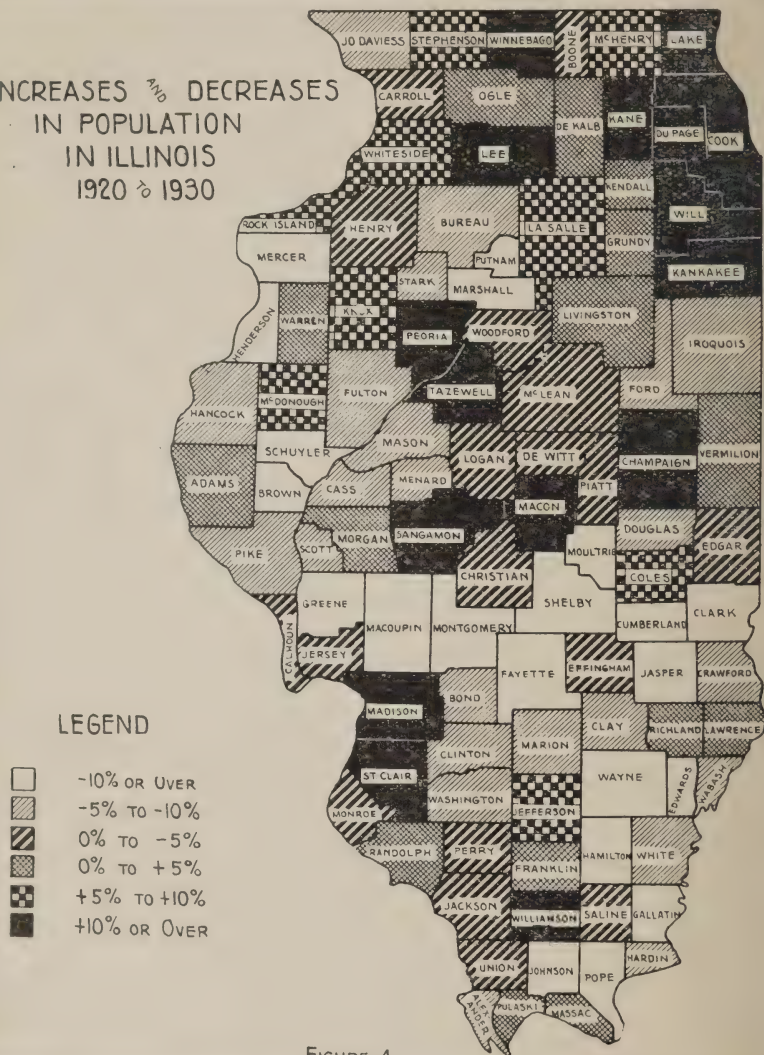
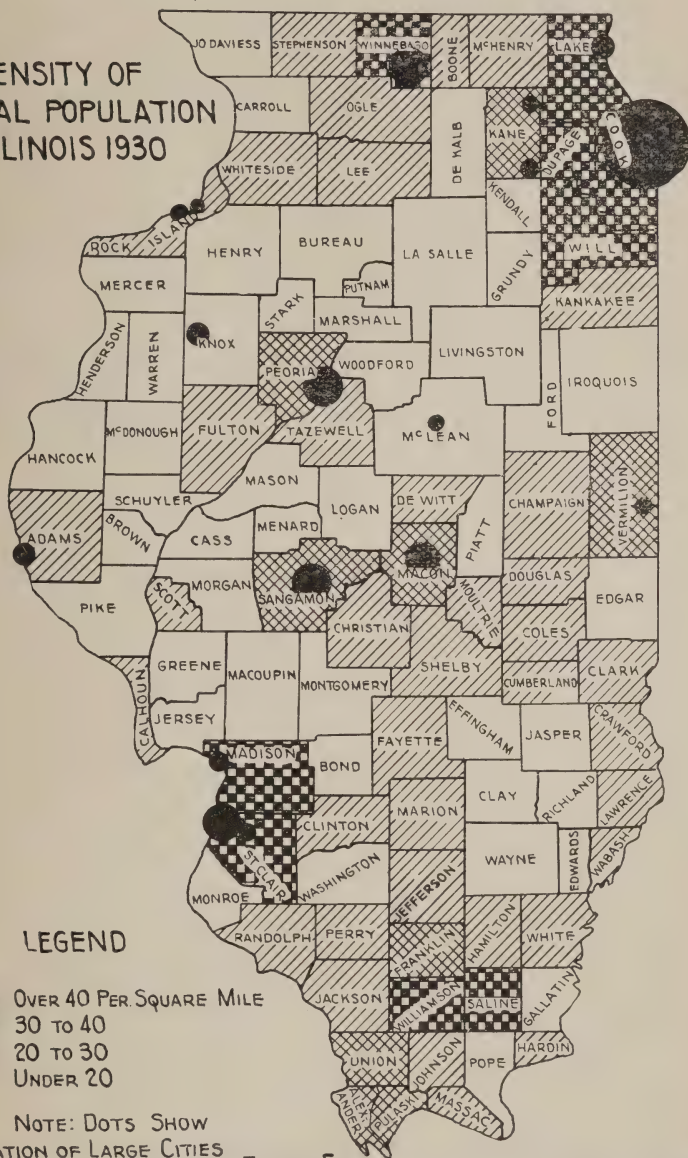


FIGURE 4

DENSITY OF RURAL POPULATION ILLINOIS 1930



Local Governments

Local government in Illinois is complex. There are many concurrent over-lapping governmental bodies. In the township-organized counties, all of the territory of the county is divided into townships. Every village and city is also a part of a township. Next to the townships, villages, cities, and incorporated towns are the important units of government. There are a host of minor special districts. These may embrace from a portion of the area of a township, village, or city to several of these units of government. Some of these minor districts are forest preserves, park districts, sanitary districts, drainage districts, levee districts, road districts, and mosquito abatement districts. The most important of all the minor districts are the school districts.

In the county-unit counties there are road districts which have a highway commissioner and a clerk, and election precincts which have justices of the peace and constables. The taxpayer may, therefore, find himself subject to concurrent property taxes levied by the following agencies: The State, the county, the township, the village or city, the high school district, the common school district, the sanitary district, the forest preserve district, the park district, and the mosquito abatement district, or ten governmental agencies. And in addition, be subject to special assessments for streets, sidewalks, and sewers. Each of these agencies has its own set of officers, its own records, and an authority to levy taxes and incur indebtedness. In this study it has not been the practice to divide the units of government further than the township and incorporated places. Other minor governmental areas, which are co-extensive with the foregoing, have been treated as a part of these larger units.

PART IV

GENERAL FINANCIAL SITUATION IN ILLINOIS

This part of the Report consists of two Sections. The first Section discusses the Problems encountered in obtaining Illinois Financial Data and the Methods used in meeting them.

The second Section consists of a series of Statistical Summaries and Charts showing Illinois Tax Levies, Expenditures, and Indebtedness. Brief Explanations are given of the Tables.

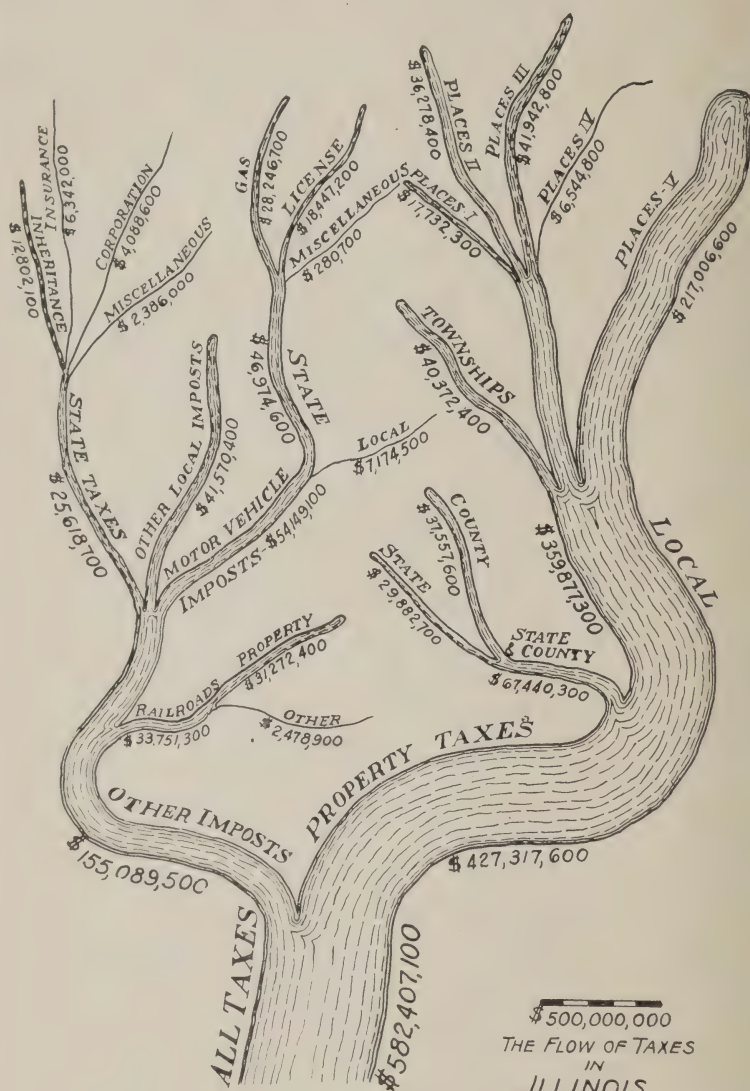


FIGURE 6

From Table 12, page 33.

PUBLIC RECEIPTS AND EXPENDITURES IN ILLINOIS IN 1930

Condition of Public Records in the State of Illinois, and the Methods Used to Collect the Information for this Survey

Inasmuch as the validity of the conclusions reached in an analytical study depend upon the accuracy of the statistical data compiled, and the reliability of these figures is dependent upon the accuracy with which the primary data are collected and assembled, it is pertinent to briefly discuss the source of material and its assembly in this financial study of the State of Illinois.

At the outset the difficulties to be overcome seemed unsurmountable. A central assembly of financial and tax statistics such as exists in Wisconsin is unheard of in Illinois. Public reports of counties and municipalities are rare. Furthermore, the Illinois laws create an almost unbelievably complicated system of municipal accounting. Two examples of this will illustrate:

All taxes are levied and extended by the county. The total extended represents the entire amount of taxes which the public contributes toward the government. Out of this money the county treasurer receives a percentage for the collection of the tax, and the clerk an amount for the extending of the taxes upon the roll. The amounts are called "fee receipts" of these offices, and it is an easy error to consider them as an earning of the offices when, as a matter of fact, they are but a division of the tax. In the second place, there are other so-called fees treated as receipts by various county officers which also come out of tax levies and are not actual earnings. An example of this is the fee that the county clerk receives for each attendance at the county board. There are many of such so-called fees. Each office then takes the total of these fees plus other receipts, and from them pays the officers' salaries and some other expenses, returning the balance to the county as an excess fee earned by their office. Thus the expenses of their offices are not shown as an expenditure. The expenditures made out of these fees are not included in the county expenditures, and so-called fees are returned as an earning, when as a matter of fact they are nothing but a division of the taxes.

Each county has three groups of accounts containing distinct receipts and expenditures. These are first, the county general fund; second, the county special funds, such as road funds and sometimes sanitarium and poor funds; third, the accounts of the fee offices.

County officers often when asked for a statement of the finances show the general fund only. Care was taken in this study to obtain the figures from all of the various county funds. Cities also have a general fund and special funds and, in particular, the special assessment funds. The special assessment funds are discussed on page 58. In addition, there are the various special districts overlapping other units, such as sanitary and park districts, which have entirely separate records. It was also necessary to secure these accounts. There are, undoubtedly, a few small minor districts for which the data was not secured. The total expenditures of such districts is such a small fraction of the total that its effect upon the entire picture would be utterly negligible.

It is such a condition which apparently leads one research organization which has studied the fiscal problem in Illinois to say on page 14 of its report that "A detailed examination of Illinois city and county records shows that their fees and non-revenue receipts vary between one-fourth and one-half of the amount of their tax revenues" * * that "Fees and non-revenue receipts amount to twenty per cent of all Illinois local governmental tax receipts is a conservative estimate."

Other attempts have been made to survey the Illinois situation. Just before the work of this study began, an article was published in one of the Chicago papers stating that two accountants of a research organization had abandoned the attempts to survey Illinois because of the impossibility of obtaining anything from the Illinois records. The National Industrial Conference Board made a survey of the State of Illinois for the years 1923 to 1926. On page 7 of their book, "The Fiscal Problem in Illinois," they say: "The taxpayer in Illinois who seeks to ascertain what is paid out for public purposes by all the various organs of government in the State, and where the money that is being spent comes from, will discover that he has undertaken a difficult and discouraging task, that few of these fiscal agencies have published statistical records that cover a series of years, and that the available records are often inaccurate, usually incomplete, and generally so arranged that it is difficult for him to make the comparisons he desires." Another report (Illinois Legislative Joint Revenue Committee Report, 1930) states: "No complete statement of the expenditures of the local governments of Illinois can be prepared from data now available. These subsidiary governmental divisions make no reports to the State Auditor or to the State Tax Commission, and few of them publish any statements for requests for definite specific information from political subdivisions. The majority of the political subdivisions have failed to submit the information requested within a reasonable time. The committee could require the presentation of the information requested by legal process. The expense and work involved would be tremendous."

On the preliminary visits to Illinois, members of the staff found that it was the unanimous consensus of opinion that data from the counties and cities was meager, that it would be difficult to secure information and absolutely out of the question to attempt to get anything out of the townships and minor places. To obtain additional first hand information, visits were made by the staff to some of the leading counties and cities. It was found, contrary to reports, that, on the whole, county records were in good shape and county officials more than willing to coöperate. The majority of the counties and cities were found to have audit reports made by certified public accountants specializing in governmental accounting. In general, county and city officials were not disposed to volunteer any information whatever, but placed the facilities of their offices at the disposal of the investigators and made every effort to furnish any books or records which were requested.

Consequently, it was decided to secure the primary data for the counties and the larger cities by a personal visit to each, analyzing and collecting the material on the premises. The result is that on probably half of the counties and the majority of the larger cities accurate detailed data have been secured from audit reports. On the majority of the remaining counties and cities, good information has been obtained which was compiled directly from the county records. Of the balance of the counties and cities, which were for the most part small with poor records, the best possible estimates were made from all of the information available on the premises, plus general information received from interviewing the officials. On the whole, it is believed that the data secured presents a reliable picture of the county and city fiscal records. While errors are unavoidable, they are not of a nature to affect percentages or impeach conclusions to be drawn.

Encouraged by the results obtained from the counties, it was decided to attempt a simple financial questionnaire for the townships, villages, and minor cities. The results exceeded expectations, over 1,000 good replies being received. These for the most part indicate a conscientious, intelligent effort on the part of the local clerks to give the data correctly. Through averages and ratios based on these replies, a correct picture of the minor local Illinois governmental units can be drawn.

A check upon the results can be obtained from the tax levies. In Illinois the law requires a levy to be made specifically and in considerable detail for each expenditure. In the majority of cases, especially in the minor

units, the levies and appropriations are adequate. These levies are filed with the county clerks and have been obtained by the field investigators.

The result is that what is believed to be accurate information has been obtained from all of the larger counties and cities where the major portion of the Illinois expenditures fall, and reasonably correct data from which the receipts and expenditures for all of the rest of the State can be approximated.

Statistical Summaries and Charts

In the following pages are given the facts as to the Illinois receipts, expenditures, and debts in 1930. These items are classified in a number of ways. The facts are shown as to type of imposts, purposes of expenditures, and the allocation of the various amounts to the various governmental units.

Table 9

TOTAL OF ALL STATE AND LOCAL CHARGES IN ILLINOIS IMPOSED BY THE STATE AND ITS SUBDIVISIONS FOR COLLECTION IN 1930

DISTRIBUTION OF IMPOSTS				CHART—PER CAPITA IMPOSTS											
Unit of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100	
ALL	\$582,407,100	100.0	\$76.32												
State	136,227,300	23.4	17.85												
County	45,208,900	7.8	5.92												
Townships	40,407,800	6.9	30.07												
Places I	22,328,600	3.8	34.28												
Places II	44,079,700	7.6	46.41												
Places III	47,140,200	8.1	42.14												
Places IV	7,180,600	1.2	37.63												
Places V	239,834,000	41.2	71.03												

The above figures and the chart on the following page show the amounts to be collected from Illinois property and persons in 1930. These charts show the governmental organization responsible for the imposition of these charges. These are the State government, the county government, and the local government divided into townships and five classes of places ranking according to population. The base for this classification of places is discussed in detail on page 3. The State and county imposts are ultimately paid by the townships and places. A distribution of these amounts, showing them in total as ultimately paid, will be found on page 34. The best basis for comparison in the imposts between places is the per capita amounts in the small chart.

In subsequent pages will be found a further discussion of the total imposts, using a classification according to the type of impost, such as property taxes, vehicle taxes, and so forth, instead of the foregoing division on the basis of the unit of government making the impost.

The above material is the synopsis of data in major Table 4, Part B.

Table 10

**TOTAL OF ALL STATE AND LOCAL CHARGES IN ILLINOIS IMPOSED
IN 1930 AS PAYABLE BY THE LOCAL GOVERNMENTAL UNITS**

DISTRIBUTION OF IMPOSTS				CHART—PER CAPITA IMPOSTS AS PAID											
Unit of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100	
ALL	\$582,407,100	100.0	\$76.32												
Townships	71,516,100	12.3	53.22												
Places I	38,011,300	6.5	58.37												
Places II	65,583,100	11.2	69.05												
Places III	73,745,800	12.7	65.92												
Places IV	12,068,300	2.1	63.24												
Places V	321,482,500	55.2	95.21												

The above figures and chart on the page following show the amounts to be collected from Illinois property and persons in 1930 as they are finally payable. This amount payable is the sum of the local imposts plus the local share of the imposts of the State and county. Immediately following is shown the percentage of the total imposts levied by local authorities compared to the total, and also a diagram showing the division of the absolute amounts.

Table 11

**COMPARISON OF IMPOSTS AS LEVIED BY LOCAL UNITS AND
TOTAL AMOUNTS AS FINALLY PAID BY THEM**

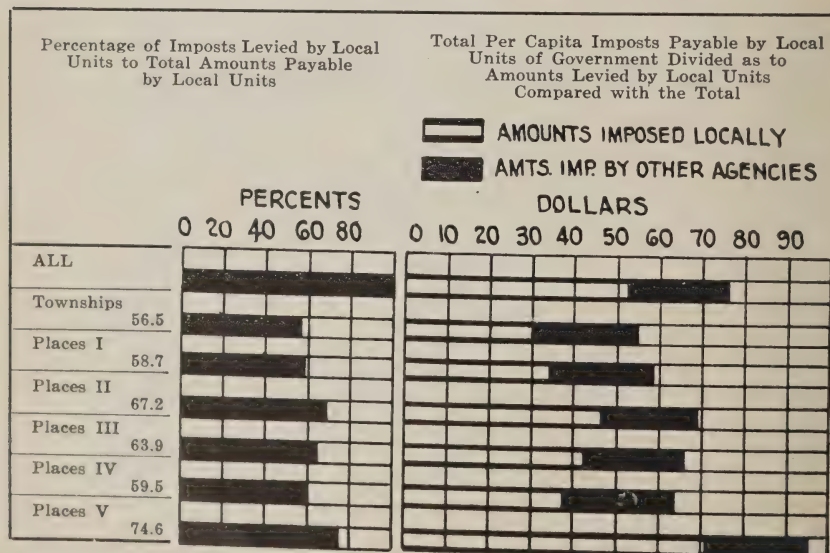


Table 12

SOURCES OF ILLINOIS REVENUE BY TYPE OF TAX OR REVENUE

	Amount	Per Cent	Per Capita
Total	\$582,407,100	100.0	\$76.32
Ad Valorem General Taxes.....	427,317,600	73.4	56.00
Ad Valorem Railroad Taxes	31,272,400	5.4	4.10
Other Railroad Taxes.....	2,478,900	0.4	0.32
State Motor Vehicle Imposts.....	46,974,600	8.1	6.15
Local Vehicle Imposts.....	7,174,500	1.2	0.94
Other Local Imposts	41,570,400	7.1	5.45
Inheritance Taxes	12,802,100	2.2	1.68
Insurance Taxes	6,342,000	1.1	0.83
Corporation Imposts	4,088,600	0.7	0.54
Miscellaneous State Revenues.....	2,386,000	0.4	0.31
RECAPITULATION			
	Amount	Per Cent	Per Capita
General Property Taxes.....	\$427,317,600	73.4	\$56.00
Railroad Taxes	33,751,300	5.8	4.42
Motor Vehicles Imposts	54,149,100	9.3	7.09
Other Local Receipts.....	41,570,400	7.1	5.45
Other State Receipts.....	25,618,700	4.4	3.36

Of all the Illinois revenue receipts the General Property tax is by far the most important. From the levy against local property and against the property of railroads, 78.8% of all of the revenues are derived.

The railroads pay a total tax of \$33,751,300, or 5.8% of the total. Of this amount \$31,272,400 is based upon a property levy and paid to local units. \$2,478,900 is the tax on the Illinois Central Charter Line System paid to the State Treasury. These taxes are fully discussed under the section dealing with railroad taxes and their relation to the highway program.

The impostes against motor vehicles total \$54,149,100, or 9.3% of the total. Of this amount \$46,974,600 were the State impostes, primarily the gas tax and the license fees, while \$7,174,500 were local impostes, primarily the wheel taxes of incorporated cities.

The revenues from miscellaneous sources of local units of government, especially from special assessments, were \$41,570,400, and of the State of Illinois, \$25,618,700.

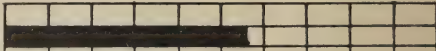
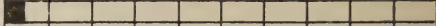
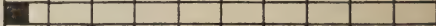






The relationships are clearly shown in the chart on the following page.

Illinois Property Taxes

Taxes levied against local property in Illinois constitute three-fourths of the total revenue receipts of the State and its subdivisions (Table 12, page 33.) These are levied by the State, county, and local authorities in the following amounts: It will be seen that half of the total is levied by the city of Chicago alone:

Table 13

PROPERTY TAXES AS LEVIED

DISTRIBUTION OF LEVIES				CHART—PER CAPITA GENERAL PROPERTY TAXES AS LEVIED																				
Units of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100										
ALL	\$427,317,600	100.00	\$56.00																					
State	29,882,700	6.99	3.92																					
County	37,557,600	8.79	4.92																					
Townships	40,372,400	9.45	30.05																					
Places I	17,732,300	4.15	27.23																					
Places II	36,278,400	8.49	38.20																					
Places III	41,942,800	9.82	37.49																					
Places IV	6,544,800	1.53	34.30																					
Places V	217,006,600	50.78	64.27																					

In the final analysis, the State and county property taxes are distributed down to the townships and municipalities and are paid by the taxpayers of these communities. These taxes are distributed according to the assessed valuation. The total amounts of property taxes finally payable by these townships and communities are given in the table and chart below:

Table 14

TAXES AS FINALLY PAYABLE


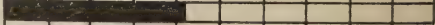
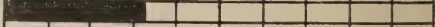

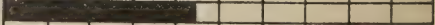
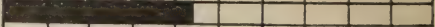

DISTRIBUTION OF IMPOSTS				CHART—PER CAPITA PROPERTY TAXES AS PAID																										
Units of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100																
ALL	\$427,317,600	100.00	\$56.00																											
Townships	56,409,700	13.20	41.97																											
Places I	21,263,500	4.98	32.65																											
Places II	41,953,700	9.82	44.17																											
Places III	49,698,600	11.63	44.42																											
Places IV	8,187,200	1.91	42.90																											
Places V	249,804,900	58.46	73.98																											

Table 15

**TOTAL OF ALL STATE AND LOCAL EXPENDITURES IN ILLINOIS
IN 1930 CLASSIFIED BY GOVERNMENTAL UNITS
MAKING THE EXPENDITURES**

Expenditures by Units of Government

Units of Government	Amount	Per Cent	PER CAPITA				
			Total	Highways	Education	Public Benefit	Government
TOTAL	\$551,249,500	100.0	\$72.24	\$21.79	\$21.96	\$24.68	\$3.81
State	91,079,500	16.5	11.94	5.30	1.32	4.80	0.52
Counties	56,310,600	10.2	7.38	2.21	0.02	3.79	1.36
Townships	37,390,600	6.8	27.83	6.65	19.29	1.03	0.86
Places I	23,404,300	4.2	35.94	7.13	17.89	8.99	1.93
Places II	42,727,400	7.8	44.99	9.16	21.35	12.75	1.73
Places III	46,701,000	8.5	41.75	8.02	20.56	11.42	1.75
Places IV	7,646,500	1.4	40.07	10.05	16.03	13.09	0.90
Places V	245,989,600	44.6	72.85	22.47	21.75	26.10	2.53

The various governmental agencies of the State perform various functions of public service. The State assumes the support of the through State highway system. This item and public benefits are major items of State expenditures. The public benefits administered by the State are correctional and public health institutions for the treatment of persons from all parts of the State; relief of catastrophies such as droughts, floods, and wars; and State regulatory and conservation bodies. The educational activities of the State are primarily the conduct of institutions of higher learning.

The counties spent about 30% of their funds for highways and about 50% for public benefits. At the time of this survey, a large portion of this public benefit cost was caused by poor relief. Since that time, this function of the county government has been transferred to the townships. The county educational expense is negligible. Outside of minor county training institutes, the only educational activity paid for by the county is the office of the county superintendent of schools.

Most of the township expenditures are for schools. Township roads are next in importance. At the time of this report, outside of weed control, the townships had but a slight expense except for the two purposes mentioned.

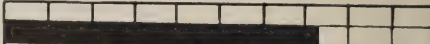
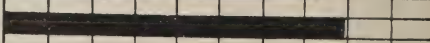
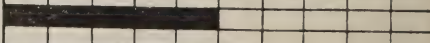


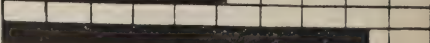
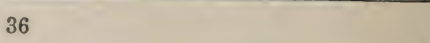
In the municipalities increasing amounts are spent for public benefits. The per capita expenditures for this purpose illustrate this tendency clearly. The chart on the following page shows how expenditures for this purpose range from \$1.03 per capita in the townships up to \$26.10 per capita in Places V. The following tabulation shows that the public benefits expenditures are 3.7% of the total amount in the townships and 35.8% in Places V.

Table 16
PERCENTAGE OF RELATIONSHIPS OF ILLINOIS EXPENDITURES
BY UNITS OF GOVERNMENT

Percentage of Expenditures of the Units of Government for the Purpose Indicated					Unit of Government	Percentage of the Total Expenditure for Each Purpose Made by Each Unit of Government				
High-ways	Educa-tion	Public Benefit	Govern-ment	All		All	High-ways	Educa-tion	Public Benefit	Govern-ment
30.1	30.4	34.2	5.3	100.0	ALL	100.0	100.0	100.0	100.0	100.0
44.4	11.1	40.2	4.3	100.0	State	16.5	24.3	6.0	19.5	13.6
29.9	0.3	51.4	18.4	100.0	County	10.2	10.1	0.1	15.4	35.7
23.9	69.3	3.7	3.1	100.0	Townships	6.8	5.4	15.5	0.7	4.0
19.8	49.8	25.0	5.4	100.0	Places I	4.2	2.8	7.0	3.1	4.3
20.4	47.5	28.3	3.8	100.0	Places II	7.8	5.2	12.1	6.4	5.7
19.2	49.2	27.4	4.2	100.0	Places III	8.5	5.4	13.7	6.8	6.7
25.1	40.0	32.7	2.2	100.0	Places IV	1.4	1.2	1.8	1.3	0.6
30.8	29.9	35.8	3.5	100.0	Places V	44.6	45.6	43.8	46.8	29.4

All of the territory of the State lies within the boundaries of the townships and incorporated municipalities. Ultimately, the expenditures of the State and county are made on behalf of these local units. The administration of certain governmental functions for various reasons is placed in the control of these higher organizations. At various times the expenditures assumed by these agencies may differ. The functions of the various governments is in process of change. At times the State or county assumes heavy highway or relief expenditures, and at other times these are delegated to local agencies. In the final analysis, all of the expenditures, both of local units of government and of the State and counties, are made either directly by, or on behalf of, the townships and municipalities, just as all revenues ultimately come from these sources. The actual total expenditure of a local unit of government, therefore, is the local expenditure plus the amounts of State and county expenditures allocatable to the local units. These amounts are shown in the table below:

Table 17
TOTAL OF ALL STATE AND LOCAL EXPENDITURES IN ILLINOIS
IN 1930 AS FINALLY ALLOCATED TO LOCAL
GOVERNMENTAL UNITS

EXPENDITURE BY UNITS				CHART—PER CAPITA EXPENDITURES										
Units	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100
ALL	\$551,249,500	100.0	\$72.24											
Townships	106,688,400	19.4	79.40											
Places I	32,529,400	5.9	49.95											
Places II	54,720,700	9.9	57.62											
Places III	59,701,600	10.8	53.37											
Places IV	9,942,800	1.8	52.10											
Places V	287,666,600	52.2	85.20											

Comparison of Receipts with Expenditures

The total of all public charges levied against persons and property in Illinois for collection in the year 1930 was \$582,407,100, or \$76.32 per capita. The total of all expenditures for the same year was \$551,249,500, of which amount \$166,298,900, or 30.1%, was expended for highways; \$167,599,300, or 30.4%, for education; \$188,307,900, or 34.2%, for public benefits, and \$29,043,400, or 5.3%, for government.

There can be no exact agreement between the receipts and expenditures. In the first place, amounts shown as taxes are the amounts levied. Eventually practically all of these sums undoubtedly will be collected. For any one particular calendar year, however, it is possible that comparatively large sums may remain delinquent. Furthermore, tax levies and expenditures can never agree because of a difference in the time element. Taxes are levied to meet anticipated expenditures and also to defray costs which have been incurred in the past and defrayed through revenues received from the sale of securities and other borrowings. Expenditures are made out of funds received from current taxes, from surpluses, and balances on hand, and from borrowings.

Where old indebtedness is being retired and comparatively few new obligations incurred, taxes will normally exceed expenditures. Where current work is to a considerable extent financed through borrowing, then expenditures will exceed taxes.

Table 18

COMPARATIVE PERCENTAGES OF POPULATION, IMPOSTS, EXPENDITURES, AND PER CAPITA IMPOSTS AND EXPENDITURES IN COUNTY GROUPS IN ILLINOIS IN 1930

County Group	% of Popula- tion	% of All Imposts	% of All Expendi- tures	Per Capita Imposts	Per Capita Expendi- tures
Total	100.0	100.0	100.0	\$76.32	\$72.24
I	52.2	66.1	62.4	96.67	86.41
II	21.7	16.5	16.6	57.96	55.18
III	14.3	9.7	11.2	51.83	56.43
IV	9.4	6.3	8.0	51.26	61.69
V	2.4	1.4	1.8	44.02	54.23

This table shows trends by county groups only. Individual counties within the groups may differ. While the erratic assessments in the State of Illinois make it impossible to seriously consider valuations as a basis for comparison, yet Group V counties with 2.4% of the population, have 2.4% of the entire assessed valuation, and Group I counties with 52.2% of the population, have 54.2% of the assessed valuation. This tendency of population and valuation to closely coincide is the same relationship which has been observed in Michigan and Wisconsin.

Although governmental units other than the State and counties impose taxes, it should not be considered that these are strictly local imposts. State laws may require local units to do certain things or provide or build up to certain State fixed requirements. In such cases, these local units have no other option than to levy the impost, even though at times this may mean the imposition of taxes not approved by the taxing body apparently responsible. On the per capita basis in the Group I counties the imposts paid are approximately \$10.00 greater than the expenditures; in the Group III counties the per capita taxes are somewhat less than \$5.00 below the per capita expenditures; and in the Group IV and V counties the imposts are about \$10.00 per capita less than the expenditures. This illus-

trates the flow of revenues from the wealthier to the poorer communities. It should not be assumed, however, that such flow is unwarranted, as the residents of the more densely populated communities may be using the facilities of or acquiring advantages from the less densely settled and wealthy counties in proportion equal to or exceeding the distribution of the revenues.

On the per capita basis it will be noted that there is not a great variation in the highway and educational or governmental costs by county units, but that as the density of population increases there is a material increase in the amounts expended per capita for public benefits. The Group I counties' expenditures for this purpose are three times as much per capita as in the Group V counties.

Table 19

**TOTAL EXPENDITURES PER PERSON, 1930, CLASSIFIED
ACCORDING TO PURPOSES BY COUNTY GROUPS**

County Groups	Total Expenditures per Person	For Highways per Person	For Education per Person	For Public Benefit per Person	For Government per Person
ALL	\$72.24	\$21.79	\$21.96	\$24.68	\$3.81
I	86.41	23.54	23.68	34.68	4.51
II	55.18	16.16	20.89	15.16	2.97
III	56.43	20.53	19.43	13.43	3.04
IV	61.69	26.83	19.80	11.86	3.20
V	54.23	22.66	18.04	10.55	2.98

Table 20

ANALYSIS OF RECEIPTS AND EXPENDITURES BY COUNTY GROUPS

Receipts and Expenditures in Illinois in 1930 by Groups of Counties

County Group	IMPOSTS OR RECEIPTS			EXPENDITURES		
	Amount	Per Capita	Per Cent	Amount	Per Capita	Per Cent
ALL	\$582,407,100	\$76.32	100.0	\$551,249,500	\$72.24	100.0
I	384,965,400	96.67	66.1	344,075,500	86.41	62.4
II	96,167,900	57.96	16.5	91,552,800	55.18	16.6
III	56,557,600	51.83	9.7	61,573,600	56.43	11.2
IV	36,724,800	51.26	6.3	44,203,700	61.69	8.0
V	7,991,400	44.02	1.4	9,843,900	54.23	1.8

The total receipts and expenditures of the State and its subdivisions may be analyzed by groups of counties instead of groups of places. Concentrations of population, of wealth, and of taxes tend to follow the same lines by county groups.

These county groups are classified upon population per square mile (see page 4 for a description of the groups). The per capita imposts in the most thinly populated group of counties are less than half as much as in the most densely populated. The expenditures of the Group V counties are 1.8% of the total, and in Group I counties 62.4% of the total. For both imposts and expenditures the percentage increases steadily from the lowest densely populated counties to those with the heaviest population. The proportion

of the taxes and expenditures is greater in the densely populated counties than is the proportion of the population. The proportion of taxes and imposts is greater than the proportion of expenditures. This is shown in the following table.

Illinois Indebtedness

At the end of 1930 the total bonded indebtedness of units of government in Illinois amounted to \$959,238,400. In addition, there were temporary borrowings outstanding of the city of Chicago of \$259,013,000. A large portion of this temporary debt probably will ultimately become a part of the funded debt. The table following shows the amount of outstanding bonds and the purposes for which they were issued.

Table 21

TOTAL INDEBTEDNESS OF ALL THE STATE AND LOCAL GOVERNMENTAL UNITS IN 1930, CLASSIFIED BY THE PURPOSES FOR WHICH INCURRED

TOTAL FUNDED DEBT				Chicago Temporary Debt
Unit of Government	Amount	Per Cent	Per Capita	Amount
ALL	\$959,238,400	100.0	\$125.71	\$259,013,000
Highways	424,722,300	44.3	55.66	3,650,000
Education	82,661,200	8.6	10.83	122,699,000
Public Benefit	416,937,300	43.5	54.64	106,332,000
Government	34,917,600	3.6	4.58	26,332,000

State Indebtedness:

The State indebtedness stands at \$200,462,000, or a little over one-fifth of the total public funded indebtedness. \$148,010,000, or 73.8%, was incurred for the financing of highways. This is a self-liquidating debt now in the process of retirement, certain specific vehicle receipts being set aside for this purpose. The balance of the State debt of \$52,452,000 was incurred for public benefits, consisting of \$45,090,000 of soldiers' compensation bonds, and \$7,362,000 of waterway bonds.

Cook County Indebtedness:

The greatest concentration of indebtedness is found in Cook County and its political subdivisions. \$613,702,700, or 64.0%, of all of the indebtedness of the State is within the boundaries of Cook county. \$403,296,900, or 42.0%, of the total public debt of the entire State was incurred by the city of Chicago alone.

Due to the failure to collect taxes in Chicago because of assessment difficulties, large amounts of temporary debts have been incurred. While intended as a purely temporary expedient, because of the large sums involved and the inability of taxpayers to make larger contributions than necessary to meet current expenditures, it is extremely probable that a large portion of these obligations will become a part of the funded indebtedness. The borrowings of the city of Chicago of this nature totaled \$259,013,000, of which approximately \$3,650,000 were for highways; \$122,699,000 for education; \$106,332,000 for public benefit, and \$26,332,000 for government. The explanation of the fact that there is a large amount of temporary indebtedness for education in Chicago as compared with the small amount of bonded indebtedness for this purpose is that it was not until 1930 that the Board of Education of the city of Chicago was given the authority to bond. In 1930, \$12,500,000 of school bonds were issued in the city of Chicago.

An investigation of the temporary indebtedness of all units of government was made during the process of this study. While there are considerable amounts of temporary loans, no serious problem exists in connection with them outside of the Chicago area. For the most part these borrowings are short term obligations of a very temporary nature, which are repaid within a few months at the most. They are of a type commonly found in all communities, not only in Illinois but in other states. There are no outstanding facts concerning them, outside of the Chicago situation, of sufficient importance to warrant their presentation.

County Indebtedness:

The county indebtedness is small, consisting of \$49,990,000 for Cook county and \$10,498,900 for all of the other counties in the State. Outside of Cook county, only nineteen of one hundred and one counties had any bonded indebtedness whatever. Only three of these counties had bond issues of over \$1,000,000. Two of them had issues of between \$500,000 and \$1,000,000, and nine had issues of \$100,000 or less. Of this county indebtedness the major portion is for highway programs.

Local Indebtedness:

Municipalities had a total indebtedness of \$673,157,100. By far the major portion of this indebtedness is in the form of special assessment bonds. A very large percentage of public works in Illinois is financed through special assessments charged against the property supposedly benefited. In the year 1930, with very few exceptions, in the cities outside of Chicago the retirement of indebtedness was large and new obligations incurred were small.

The townships have an indebtedness of \$25,130,400, of which but \$2,400,200 is in Cook county. Outside of school district debts, these obligations are practically entirely for township roads and are found distributed widely throughout the State. There is no uniformity between counties or county groups as to the situs of these bond issues. Within the same county group, and even the same county, there are some townships with heavy bond issues, others with small issues, and others with none.

Debt Service

Debt service consists of the interest and principal payments on indebtedness. In Illinois in 1930 the total debt service payments were \$117,586,400, of which \$53,929,100, or 45.9%, were for highways; \$8,308,600, or 7.1%, for education; \$53,318,700, or 45.3%, for public benefits, and \$2,030,000, or 1.7%, for government. As would be expected, the percentage of debt service for each of these purposes differs but slightly from the percentage of outstanding indebtedness for the same purpose.

With the exception of State payments, as a general rule, about two-thirds of the debt service consisted of interest payments and the balance principal.

Table 22
PAYMENTS FOR DEBT SERVICE IN ILLINOIS IN 1930

	Total	Principal	Interest
All Units of Govt.	\$117,586,400	\$76,722,100	\$40,864,300
Per Capita	\$15.42	\$10.06	\$5.36
State of Illinois	12,814,300	4,413,000	8,401,300
Per Capita	1.68	0.58	1.10
Cook County	80,864,600	56,099,800	24,764,800
Per Capita	20.31	14.09	6.22
All Other Units of Govt.	23,907,500	16,209,300	7,698,200
Per Capita	6.55	4.44	2.11

While per capita debt figures are given, in considering such figures caution should be used. Wide variance in local conditions prevents a general average from having any great significance. It is possible that the debt presentation is not entirely complete. The major portion of the municipal indebtedness is in the form of special assessment obligations, the records as to which are in extremely poor condition and difficult of access. The same condition is found in respect to the township obligations. Every reasonable effort has been used to obtain complete information as to indebtedness. It is believed that the percentage of the total which may have been omitted is extremely small.

Special comment on the highway indebtedness will be found on page 66 in the section dealing with the financing of highways.

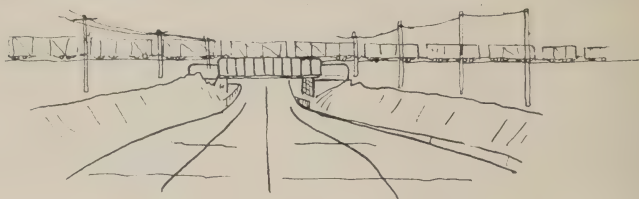
PART V

THE ILLINOIS HIGHWAY SYSTEM

This Section gives a Summary of the Illinois Highway System. It shows, first, some General Facts as to Highways and the Place of Highways in the Entire State Financing Program. It gives Facts as to the Rural Highways and then discusses the Different Types of Highway Systems in the State. These are City Streets, the State Highway System, the County Highway System, and the Rural Road System. For each of these Highways the Facts as to Administration, Purpose, Mileage, and Surfacing are shown. Financing of these Systems is developed in the next Section, PART VI, of the Report.

STATE HIGHWAYS

WELL SURFACED OVER 76% OF TOTAL MILEAGE BEING CONCRETE



COUNTY ROADS

ABOUT $\frac{1}{4}$ OF TOTAL MILEAGE SURFACED, MOSTLY GRAVEL



LOCAL ROADS

84% OF THE TOTAL ON DIRT ROADS



FIGURE 7

THE ILLINOIS HIGHWAY SYSTEM

Highways are responsible for about one-fourth of Illinois' expenditures and taxes. Of all taxes and imposts paid by persons and property in Illinois in 1930, 25.8%, or \$150,266,700 were levied for highway purposes; \$166,298,900, or 30.1%, of the total public expenditures for all purposes in Illinois in 1930 were for roads and streets. Of these expenditures, \$63,043,700, or 37.9%, were on the rural highway systems, and 62.1%, or \$103,255,200, on the city streets.

Rural Highways

Of the rural highway system, 10,098 miles, or 10.4% of the total, comprise the State primary system. This system is under the jurisdiction of the Illinois Division of Highways. It is a system designed as a State trunk system and is for the most part well paved.

17,369 miles, or 17.9% of the total, comprise the county highway system. This is under the joint jurisdiction of the counties and the State Division of Highways. It is primarily intended to serve county travel. The larger part of this system consists of earth roads.

71.7% of the total rural highways of the State are local roads under the jurisdiction of local authorities. It is interesting to note that of the total highway mileage more than twice the mileage under the control of the State highway department is under the jurisdiction of local units. With the exception of a small percentage of gravel, earth roads comprise practically all of this system. The following tabulation classifies the rural mileages both as to highway systems and type of surfacing. The financing of each of these types will be discussed in later pages.

The total rural highway mileage of the State amounts to 97,234 miles. This is the mileage as traveled in 1930 and may vary somewhat from other mileages based on systems as officially laid out or designated.

Table 23

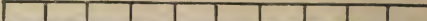





MILEAGE AND SURFACING OF ILLINOIS RURAL HIGHWAYS

December 31, 1930

Highway System	HIGHWAY MILEAGE AND TYPE OF SURFACING									
	Concrete		Bituminous Macadam		Stone, Gravel, etc.		Earth		Total	
	Miles	%	Miles	%	Miles	%	Miles	%	Miles	%
State	7,683	76.1	26	0.3	121	1.2	2,268	22.4	10,098	100.0
County	1,453	8.4	130	0.7	4,726	27.2	11,060	63.7	17,369	100.0
Local Township	83	0.1	90	0.1	11,190	16.1	58,404	83.7	69,767	100.0
Total	9,219	9.5	246	0.2	16,037	16.5	71,732	73.8	97,234	100.0

For other tabulations of rural highway mileages, refer to Tables 3 and 4, page 12.

Table 24
EXPENDITURES ON ILLINOIS HIGHWAY SYSTEMS IN 1930

System	Amount	%	PER CENT OF TOTAL											
			0	10	20	30	40	50	60	70	80	90	100	
ALL	\$166,298,900	100.0												
State	40,421,100	24.3												
County	16,840,100	10.1												
Local Roads	8,937,500	5.4												
Chicago Streets	75,873,300	45.6												
Other Streets	24,226,900	14.6												

City Streets

Few facts are available as to city and village streets in the State of Illinois. Nothing is known as to their total mileage nor as to their types of surface. It is known that out of the \$166,298,900 expended on all highways in Illinois in 1930, that \$100,100,200, or two-thirds of the total of all highway expenditures of the year, were local expenditures on municipal streets. \$75,873,300 of this amount was expended by the city of Chicago alone.

Even the facts as to expenditures were obtained with difficulty and probably do not include the entire sum. Expenditures for city streets are nowhere in Illinois treated either as a city cost, or with anything approaching completeness. Each construction project is set up as a special undertaking apart from ordinary city financial transactions. Under the section dealing with the place of special assessments in financing the highway program in the State will be found a more complete discussion of the problem and abuses found in street financing in Illinois.

The State Highway System

There is as much light on the State highway system as there is lack of it on the city streets.

The Illinois highway law gives the Department of Public Works and Buildings, through its Division of Highways, complete control of all matters relating to highway systems in which the State as such has a financial interest.

This Division of Highways functions through a chief highway engineer, a number of specialized bureaus, and nine district officers. These bureaus are the following: The Bureau of Design, which locates the highways, designs the pavement and structures, and places the work under contract. The Bureau of Materials inspects and tests all material used, prepares specifications, conducts research work, and does special mechanical work. The Bureau of Construction has general supervision of the actual road and project construction operations. The Bureau of Maintenance attends to the physical maintenance of all State roads, the placing of markers, the making of traffic counts, and such activities. The Bureau of Audits accounts for all of the road and bridge revenues and expenditures accruing to or expended by the Division of Highways. The Bureau of County Roads primarily acts with counties on matters pertaining to the State Aid System, and the disbursement of motor fuel tax allotments. The Bureau of Police has in charge the patrolling of highways, regulation of motor vehicle laws, and assists duly constituted peace officers. In this duty, although related to it, the expense of the Bureau of Police has not been considered as a highway expenditure. While the major part of the duties of the highway police concern themselves with the violation of highway laws, in this study the

public costs which are incurred because of the enforcement of law, or the protection of person and property, have been treated as expenditures for public benefits.

The Illinois State highway system, under the control of the Division of Highways, consists of 10,098 miles, or 10.4% of the total rural highway system. This system, for which the department is directly responsible for construction and maintenance, is divided into 2,724 miles known as the primary federal aid system, 4,252 miles called the secondary federal aid system, and the remaining 3,122 miles are classed as other State highways. The entire system is commonly known as the State primary system, or the State bond issue road system.

The purpose in creating a State highway system was to construct as rapidly as possible a ten thousand mile system of highly developed roads, which would be planned to serve the transportation needs of the State, and which would be developed and maintained in an intelligent manner. The entire project was to be controlled by the State, and, with the exception of federal aid appropriations, financed by the State.

At the outset, this system was financed through bond issues, the first issue being one of \$60,000,000 authorized in 1918, and a second of \$100,000,000 authorized in 1924. Of the total bond issues authorized of \$160,000,000, \$158,000,000 were sold. These bonds are now being retired. 4,800 miles of State primary system were provided for by the first bond issue of \$60,000,000 and 5,000 miles additional by the \$100,000,000 program, thus authorizing a total State system of 9,800 miles to be built.

Under the State highway system as of December 31, 1930, there were 10,098 miles traveled, of which 7,683 miles were concrete; 2,268 miles of earth roads remained. The balance of the roads on the system, amounting to but 147 miles, were of stone, gravel, or bituminous macadam.

The funds for this State primary system are derived from State imposts upon motor vehicles, from federal aids, and from bond issues. The bond issues are being retired out of the vehicle imposts. As the bond issues are being retired out of the motor vehicle imposts, in the final analysis the entire program will be carried by these imposts, plus the federal aid. This is discussed in detail in the section dealing with the financing of Illinois highways.

The County Highway System

The secondary system of highways in Illinois is that found in the counties. It is officially known as the State aid system, although sometimes going under the designation of county trunks, or secondary roads. This system is under the joint control of the counties and the Illinois Division of Highways. These roads are designated, located, and constructed by the counties. Before construction is undertaken the Division of Highways must sanction the location, plans, and contracts. The Division usually approves the location of the roads as determined by the counties, but insists that the county highways connect with cities not connected under the State primary system, and that roads leading to county lines connect with similar roads in adjoining counties. The State also inspects the work and requires counties to use a uniform system of accounts. This work on behalf of the Division of Highways is under the direct control of the Bureau of County Roads, and in the counties under the county superintendent of highways.

In designating State aid on county trunk roads, the total mileage to be designated in any county of the first class shall not exceed 20% of the total public road mileage, nor 25% in a county of the second class, nor 50% in a county of the third class, except public highways within the corporate limits of cities and villages. There are permissible in Illinois 23,118 miles of State aid highways of which, as of December 31, 1930, 17,369 miles had been so designated. These roads are intended primarily to serve the interests of the county and to supplement the State primary system. They are decidedly more local in character than is the State primary system.

More than half of the total mileage of the State aid system is of earth, 11,060 miles, or 63.7% of the total mileage being of this character. 8.4% of the mileage, or 1,453 miles, is of concrete. The remaining 27.9%, or 4,856 miles, is of intermediate types of surfacing, such as stone, gravel, or bituminous macadam.

The State maintains completely all of the hard surfaced type of roads built by counties on the State aid system. These roads are those built of concrete, asphalt, or brick on a concrete base. The counties maintain all other types, except that on the intermediate types of road, such as gravel or macadam built before July, 1929, the State pays 50% of the maintenance and the counties the other 50%.

Funds for the support of the State aid or county trunk highway system are provided by State gas taxes, by county property taxes, and by borrowings. This is fully discussed under the section dealing with the financing of the Illinois highways.

Local Rural Roads

Highways outside of municipalities, and not under a county highway system nor the State highway system, comprise the local rural highway system of Illinois—if "system" is the correct term to apply. These roads are of local importance only.

The administration of these highways is through local highway commissioners, who are elected by the people of their districts. These road districts are either townships or special local road districts. The commissioners are under the nominal direction of the county superintendents of highways. There are about 1,600 of these local road commissioners, each having his own policy as to his district. The tenure of office is subject to change at the will of the local people. Whenever a change is made in the commissioner, a change of policy for the district may ensue.

This local road system on December 31, 1930, consisted of 69,767 miles, or 71.7% of all of the rural mileage of the State. Practically none of this mileage is hard surfaced, there being but 83 miles of local rural highways which are of concrete. 16.2% of the total, or 11,280 miles, were of intermediate surfacing, such as stone, gravel, etc., while the remaining 83.7%, or 58,404 miles, were dirt roads.

The average local road district contains about thirty-six square miles, and 44.8 miles of highway under the jurisdiction of the local highway commissioner. For their services the highway commissioners receive generally from \$500 to \$1,000 per year. The average salary of 130 township highway commissioners selected at random throughout the State was \$665. The salary of the highway commissioner compares with the entire cost of government in the townships. A few sums taken at random show the following:

Table 25
NUMBER OF TOWNSHIPS, COUNTY HIGHWAY COMMISSIONERS'
SALARIES, COST OF GOVERNMENT

County	Townships	Highway Commissioners' Salaries	Government Cost
Lee	All	\$13,225	\$18,905
McHenry	14	9,300	9,284
Macon	13	10,045	10,450
McDonough	9	4,700	6,989
Tazewell	All	19,345	18,667
Rock Island	All	6,150	12,140
Cass	10	6,800	6,710
Carroll	All	5,760	9,340
Edgar	14	9,650	7,015

The reason that the complete figures are not shown for all counties is that it was not always possible to segregate the highway commissioner's salary from the tax levies. When in taking data from the local records the salary of the highway commissioner appeared, it was recorded by the study as a matter of interest, but no attempt was made to inquire particularly as to this item. It is rather interesting to note that the entire governmental expenditure for all townships in Illinois was for 1930, \$1,154,300, and that the salaries paid local highway commissioners alone closely approach that amount.

In these local rural roads great variation exists. In some townships there has been a reasonable administration of the funds, and, especially where there have been bond issues and the money intelligently spent, there are fairly good systems of local roads with some type of surface. In other districts, funds have been wasted and the roads are in a chaotic condition, being impassable in adverse weather conditions.

These local roads are financed through local taxes, and, to some extent, local borrowings, which will be retired out of local taxes. This matter is discussed under the section dealing with the financing of highways.

PART VI

FINANCING ILLINOIS HIGHWAYS

This Section describes the Sources of Revenue used for Financing the Highways of the State of Illinois and its Subdivisions. It first discusses Generally the Various Highway Taxes, such as the Gas Tax, Motor Vehicle Licenses, Special Assessments, and Property Taxes. Next is shown a Series of Tables and Charts giving the Details and Allocation of Highway Receipts and Expenditures. The Final Section of this Part shows Specifically the sources of Revenue used for the Financing of each of the Highway Systems.

FINANCING ILLINOIS HIGHWAYS

Even though it involves some repetition, it is pertinent here to indicate the place occupied by highways in the State and local financial programs.

Of the entire tax levy in Illinois for 1930 of \$582,407,100, \$150,266,700, or 25.8%, was levied for highway purposes. Of the entire expenditure of the State and of its subdivisions of \$551,249,500, \$166,298,900, or 30.1%, of the total was for highway purposes. The table on page 63 indicates the amounts spent in the various units of government for highways. It is the purpose to describe the sources from which these highway revenues were derived, and the method used in financing current highway programs for each system of highways.

Illinois highway revenues are raised in the State from the following principal sources: The State tax on motor vehicle fuel; State licenses for the operation of motor vehicles; municipal special assessments; local highway privilege taxes; and county and local highway taxes upon property, including direct levies for this purpose against railroads.

The Gas Tax in Illinois:

One of the principal sources of highway revenues in Illinois in 1930 was the gas tax. The net yield, after refunds, for that year was \$28,246,700. While the total revenue from this source is known, there were no facts available upon which a distribution could be made between the units of governments or communities paying this impost. The only approximation of such amount that could be made was by finding the average tax paid and multiplying the number of cars within a district by that average. Such a distribution upon general averages is fallacious for two reasons. The first reason is that proper allowance cannot be made for the differences between communities because of the types of cars. Heavy cars and trucks tend to concentrate in the larger urban communities. As such vehicles consume more than the average amount of gasoline, proper allowance should be made for this element. The second reason is that the gas tax is directly affected by the mileages driven. This varies considerably between communities and must be considered in correctly allocating gas taxes.

It was necessary for the study to find the situs of the motor vehicles and the average travel in the different units of government. The number of cars and trucks in the townships and each of the groups of places was found first. The method is described in the section dealing with the vehicle licenses on page 56. The second problem was to find the average travel by trucks and cars in the various groups of places. This was done through a questionnaire sent to 20,000 motor vehicle owners in the State. The sample was carefully selected to insure a distribution in proportion to the vehicle ownership of the various places. While, if funds had permitted, it might have been desirable to take a larger sample, every check indicates that a fair cross-section was obtained. Usable replies were received from seven thousand one hundred fifty (7,150) owners. The results are shown in the table on page 55.

Although the study covers the calendar year 1930, in apportioning the gas tax it was necessary to use data for the year 1931. The reason for this is that in 1932 when the information was assembled it was impossible to expect vehicle owners to intelligently respond to requests for information as to the operation of their cars for any period except the year immediately preceding. While it was known that there would undoubtedly be some fluctuation in the travel, there should be no great variance in the total proportionate amount of travel in the various places from one year to the next. The gas tax receipts for 1930 were therefore apportioned between com-

munities upon the percentages of consumption as indicated by the 1931 travel.

As computed from the questionnaires, the total gross yield of the gas tax for 1931 should have been \$32,008,000. The actual gross yield was \$30,222,000. This discrepancy is due to two causes. The first is that there is an unavoidable percentage of error in estimates of travel obtained from sources such as this questionnaire. Even though such error exists, however it is not of the type which should seriously affect the validity of the relationships found. If, for example, there is a tendency to overstate the mileage, this tendency is probably uniform throughout the sample and would not affect percentage relationships. The second cause is that a considerable amount of fuel is sold on which the tax is not paid. It is known that there is a very material amount of gasoline in Illinois which escapes tax. While State authorities use reasonable precautions in collecting the gas tax and inspecting gasoline, there are many ways in which the tax can be evaded. No estimate is available as to the loss in revenue thus occasioned.

In some of the tables presented the amount shown as gas tax paid per car will not equal the average gallonage consumed per car times the 3 cent tax. The reason for this apparent discrepancy is that the figures as to gallonage, average miles, etc., are those obtained from the 1931 questionnaire. The average tax paid is the actual net 1930 tax collected and apportioned on the basis of the facts as to allocation determined by this study. This total amount was a known precise fact. It differs from the amount computed because of the possible difference in average miles traveled between 1931 and 1930, and because of the gasoline which is consumed upon which no tax is paid.

The following tabulation summarizes the results obtained from the questionnaire. It gives the pertinent facts as to gas consumption and average travel by cars, trucks, and totals for the various units of government in Illinois.

Table 26

**AVERAGE MILES TRAVELED AND AVERAGE GASOLINE CONSUMPTION BY ILLINOIS MOTOR VEHICLES IN 1931
BY PLACES OF OWNERSHIP**

Location of Vehicle Owners	Number of Reports Tabulated			Average Gas Consumption			Average Miles Traveled		
	All Vehicles	Cars	Trucks	All Vehicles	Cars	Trucks	All Vehicles	Cars	Trucks
Total	7,150	6,644	506	644	611	1,076	8,575	8,537	9,079
Townships	1,122	1,040	82	432	425	525	6,713	6,709	6,761
Places I	1,122	1,030	92	603	567	997	8,775	8,651	10,154
Places II	1,301	1,242	59	655	644	881	9,264	9,229	9,998
Places III	1,363	1,278	85	691	672	987	9,176	9,174	9,204
Places IV	189	173	16	725	701	982	9,022	9,070	8,502
Places V	2,053	1,881	172	736	666	1,500	8,608	8,546	9,285

A further tabulation is given in Table 27 on page 55, showing the details of travel by groups of counties by units of government. While not of special significance, this table is presented as a matter of general interest.

Motor trucks as a whole, in both urban and rural districts, traveled a slightly higher mileage than was the case with passenger automobiles. More significant is the fact that the average automobile consumed only

60% as much gasoline as did the trucks. In the city of Chicago the gas consumption per truck was about two and one-half times that of the average car. On the basis of the reports to this study, the average truck should pay a gas tax of \$32.28 as compared with \$18.33 for the cars.

Table 27

**MOTOR VEHICLE TRAVEL IN ILLINOIS IN 1931 BY OWNERSHIP
IN THE FIVE GROUPS OF COUNTIES**

This shows the variation in the mileage and gasoline consumption in the several groups of counties as indicated by the highway questionnaire sent out and tabulated by this survey.

Item or Place of Ownership	State Totals and Averages	Group I	Group II	Group III	Group IV	Group V
Travel by Automobiles:						
Aver. Miles Traveled—Total	8,537	8,632	8,858	8,493	7,986	7,180
“ “ “ Townships	6,709	7,733	7,621	6,447	5,052	6,052
“ “ “ Places I	8,651	8,954	8,865	8,651	8,541	8,368
“ “ “ Places II	9,229	9,414	9,171	8,961	9,597	8,761
“ “ “ Places III	9,174	8,560	9,238	9,928	....	....
“ “ “ Places IV	9,070	....	9,070	....	....	....
“ “ “ Places V	8,546	8,546	....	....	....	....
Average Gallons of Gas Consumed	611	663	634	560	510	476
Travel by Motor Trucks:						
Aver. Miles Traveled—Total	9,079	8,881	9,351	9,606	8,417	9,137
“ “ “ Townships	6,761	8,416	8,464	6,034	4,657	4,743
“ “ “ Places I	10,154	7,257	7,531	13,907	9,066	12,096
“ “ “ Places II	9,998	8,333	10,952	7,071	12,166	10,480
“ “ “ Places III	9,204	5,264	10,089	9,970	....	....
“ “ “ Places IV	8,502	....	8,502	....	....	....
“ “ “ Places V	9,285	9,285	....	....	....	....
Average Gallons of Gas Consumed	1,076	1,375	923	850	787	991
Travel by Both Cars and Trucks:						
Aver. Miles Traveled—Total	8,575	8,649	8,896	8,562	8,016	7,344
“ “ “ Townships	6,713	7,794	7,704	6,422	5,969	5,972
“ “ “ Places I	8,775	8,791	8,754	9,025	8,585	8,750
“ “ “ Places II	9,264	9,402	9,290	8,884	9,737	8,989
“ “ “ Places III	9,176	8,443	9,300	9,931	....	....
“ “ “ Places IV	9,022	....	9,022	....	....	....
“ “ “ Places V	8,608	8,608	....	....	....	....
Average Gallons of Gas Consumed	644	712	657	578	529	519

The net gas tax paid was \$28,246,700. This represents the entire net payments of those subject to the tax. The cost of administering the law was \$79,805, or \$2.83 for every \$1,000 of tax collected. Collection is made from the wholesaler.

The proceeds of the gas tax are used entirely for State and county highway programs. Two-thirds of the tax is retained by the State and the balance returned to the counties. The county share of the gas tax may be used either on current highway programs or for the retirement of bonds. The payment of the allotments to counties is under the jurisdiction of the Illinois Division of Highways. Counties cannot receive their allotments until complete plans for the disposition of these funds have been submitted to the Division of Highways and approved by it.

Motor Vehicle License Fees

The 1,642,628 motor vehicles of all types registered in the State of Illinois in 1930 paid license fees of \$18,447,200. The passenger cars paid fees of \$8, \$12, or \$20, depending upon the horsepower, and trucks and busses \$10, \$12, \$35, \$75, or \$250, depending upon combined weight of truck and maximum load.

As the State records show the total collections and the collections from each county only, it was therefore necessary for this study to make a further allocation of the cars between the local units of government. Because of the heavy fees paid by trucks, it was essential, if reasonably correct division of fees between places was to be obtained, to determine the location of both automobiles, and motor trucks and busses.

To determine this location, a sample of 50,000 car registrations was tabulated. The situs of cars whose location was uncertain was verified through correspondence.

From the relationships disclosed by this sample, it was possible to locate motor vehicle licenses paid by places in two ways. In the first place, by using the percentage of fees in the various places, as shown by the sample, the total fees payable by each group of places could be found. In the second place, the sample indicated the number of cars of the various horsepower in each class of governmental units. An approximation of the license fees could therefore be made by multiplying the proper unit fee by the number of cars. It was found that computing the license fees in this manner gave almost exactly the same totals by counties as were the actual amounts reported as paid in the same counties by the State authorities. Very slight adjustments were then made to bring the amounts into exact agreement with the sums known to have been paid.

As is the case with comparative gas tax payments, motor vehicle fees also tend to increase as the type of community becomes more urban. This is a natural tendency, as the concentrations of high-powered cars and trucks are in the urban communities. As these pay the highest fees, this has a distinct bearing upon the total amounts paid.

In connection with the Motor Vehicle License Department there are two allied divisions. These are the Investigators' Division and the Chauffeurs' Licensing Division. The entire cost of all departments was \$667,036, which averaged 41 cents for every motor vehicle registered. The actual cost of the Auto License Department alone was \$482,160, or 29 cents per vehicle registered. The cost of the entire department was 3.6% of all the fees collected, and the cost of the Auto License Department alone was 2.6% of all the fees collected.

These fees, after paying the expenses of the Motor Vehicle Department, are placed in State highway funds for expenditure on State highway projects. Such expenditures include not only current costs, but also the interest and principal on the State highway bonds.

On this page will be found a table dealing with the collection of the motor vehicle licenses. The following tabulation indicates the contribution by governmental units per motor vehicle in the form of license fees and gas taxes:

Table 28

**DISTRIBUTION OF AMOUNTS PAID BY MOTOR VEHICLE REGIS-
TRATION FEES AND FOR MOTOR FUEL TAXES
BY UNITS OF GOVERNMENT**

This table was computed from the probable facts as to the motor vehicle ownership, gasoline used, and travel performed by residents of the several groups of units of government as ascertained by this study.

ITEM	State of Illinois Totals	Town- ships	Places I	Places II	Places III	Places IV	Places V
Motor Vehicles:							
% All Vehicles	100.0	13.4	16.8	17.0	18.4	3.3	31.1
No. of Vehicles	1,642,628	220,639	276,764	279,349	300,817	54,196	510,863
% of License Fees	100.0	12.4	15.0	16.6	19.3	3.7	33.0
Amount of License Fees*	\$18,447.2	\$2,287.2	\$2,775.3	\$3,054.7	\$3,560.0	\$673.9	\$6,096.1
Average Fee	\$11.23	\$10.37	\$10.03	\$10.94	\$11.83	\$12.43	\$11.93
Gasoline Consumption:							
Average Consumption†	644	432	603	655	691	725	736
Total Consumption‡	1,099.66	98.15	167.80	187.27	213.26	39.87	393.31
% Fuel Tax Paid	100.0	8.9	15.5	17.1	19.6	3.7	35.2
Amount Tax Paid*	\$28,246.7	\$2,516.4	\$4,367.7	\$4,819.6	\$5,558.3	\$1,035.0	\$9,949.7
Average Gas Tax Paid	\$17.20	\$11.41	\$15.78	\$17.25	\$18.48	\$19.10	\$19.48
Payments:							
Total License Fees and Gas Tax*	\$46,693.9	\$4,803.6	\$7,143.0	\$7,874.3	\$9,118.3	\$1,708.9	\$16,045.8
% of Total	100.0	10.3	15.3	16.9	19.5	3.7	34.3
Average Total per Vehicle	\$28.43	\$21.77	\$25.81	\$28.19	\$30.31	\$21.53	\$31.41

* In thousands of dollars.

† This is the average gasoline consumption for motor vehicles in operation in 1931 as determined by this study. All other figures below these are modified to accord with the actual motor fuel tax paid. See discussion on page 53.

‡ Millions of gallons.

From the facts ascertained by this study as to the location of motor vehicles, average miles traveled per car, and the average gasoline consumption, it is possible to compute the total miles traveled in the State, and the total gasoline consumption. Some of these computations, which, of course, are only the most accurate approximations which can be made with the material available, are presented in the following tabulation:

Table 29

**MILEAGES TRAVELED, GASOLINE CONSUMPTION, AND TAXES
PAID BY VEHICLES IN ILLINOIS IN 1930 BY
UNITS OF GOVERNMENT**

	Registra- tion in 1930	Registra- tion Fees in 1930*	Persons Per Vehicle	Total Miles Traveled	Total Gallons Gasoline Consumption	Wheel Tax*
State						
Cars	1,436,816	13,841.1	5.3	12,341,863,504	887,209,197	
Trucks	205,812	4,606.1	37.1	1,836,406,616	212,456,741	
Total	1,642,628	18,447.2	4.6	14,178,270,120	1,099,665,938	7,174.5
Townships						
Cars	176,805	1,731.4	7.6	1,186,184,745	75,142,125	
Trucks	43,834	555.8	30.7	296,361,674	23,012,850	
Total	220,639	2,287.2	5.9	1,482,546,419	98,154,975	
Places I						
Cars	251,471	2,236.5	2.6	2,175,475,621	142,584,057	
Trucks	25,293	538.8	25.7	256,825,122	25,217,121	
Total	276,764	2,775.3	2.4	2,432,300,743	167,801,178	68.7
Places II						
Cars	248,242	2,364.2	3.8	2,291,025,418	159,867,848	
Trucks	31,107	690.5	30.5	311,007,786	27,404,267	
Total	279,349	3,054.7	3.4	2,602,033,204	187,272,115	621.4
Places III						
Cars	265,554	2,650.9	4.2	2,436,192,396	178,452,288	
Trucks	35,263	909.1	31.7	324,560,652	34,804,581	
Total	300,817	3,560.0	3.7	2,760,753,048	213,256,869	726.8
Places IV						
Cars	47,525	493.3	4.0	431,051,750	33,315,025	
Trucks	6,671	180.6	28.6	56,716,842	6,550,922	
Total	54,196	673.9	3.5	487,768,592	39,865,947	192.6
Places V						
Cars	447,219	4,364.8	7.5	3,821,933,574	297,847,854	
Trucks	63,644	1,731.3	53.1	590,934,540	95,466,000	
Total	510,863	6,096.1	6.6	4,412,868,114	393,313,854	5,565.0

*In thousands of dollars.

Special Assessments and Their Place in the Highway Program

In Illinois, as in many other states, streets and other municipal public improvements are largely financed through special assessments. In Illinois cities in 1930 special assessments collected for highway purposes totaled \$56,260,200. At least \$50,000,000 of special assessment highway improvement bonds were issued. Practically all the costs of paving streets in cities of 10,000 inhabitants and over, and also in many smaller places than this, are met through special assessments.

It has been the policy from time immemorial—mention is made of it in Roman days—to consider the costs of improvements fronting upon a person's property as charges against that property. These include such items as street pavements, sidewalks, curbs, gutters, sewers, gas, and water. Expenditures for these purposes are commonly not considered as any part of the municipal undertakings. They do not appear as a part of the municipi-

pal records nor accounts. They are not included either in taxes or expenditures. Through special assessments, construction is financed in large cities which is equivalent and of the same general nature as improvements in small communities and rural districts which are financed through general taxes. The effect is that in many instances public improvements are financed through special assessments which are not benefits to the property charged with the cost, but are for the utility of the entire metropolitan area, and form a part of the municipal services provided all of its citizens.

The special assessment obligations, not being a part of the cities' financial affairs, are not treated as part of the urban debt, and hence, are not subject to the salutary effects of debt limitation statutes. This makes possible such situations as exist in, for example, Niles Center, an Illinois city of 5,007 persons, having a special assessment debt outstanding of \$10,208,900, over \$2,000 for every man, woman, and child in the city. Or, for an extreme case, the village of Westchester, a subdivision in Cook County, with a population of 358 persons, has an assessed value of \$2,369,200 and special assessment obligations outstanding of \$3,375,577, or nearly \$10,000 per capita. While this is an exceptional case, there are many Illinois cities which have special assessment obligations outstanding of from 10% to 50% of their assessed valuation. For example, Lombard, in DuPage county, with an assessed valuation of \$4,812,900, had outstanding special assessment obligations of approximately \$2,750,000, or about \$450 per capita. Villa Park, in DuPage county, with a population of 6,220 and an assessed valuation of \$4,533,900, had outstanding special assessment obligations of about \$4,000,000.

Special assessments based upon the optimistic hope of future values may result in the virtual confiscation of property; they are used for financing undertakings which should be a legitimate public cost. It had been the policy even to finance State trunk highways through cities by special assessments against abutting properties, notwithstanding the fact that residential properties in streets so designated did not increase in value, but their value in the residential areas actually decreased. It is only recently through special legislative enactment that power has been given the State of Illinois to pay out of the State funds for the streets upon the State system in cities.

Public improvements in rural areas are financed through general taxes. The same general improvements in urban communities are commonly financed through charges against special properties and are not considered as a part of the municipal financial program. Statistics as to receipts, expenditures, and debts do not show transactions involving special assessments, even though the improvements made may be of general public benefit. The records are kept separately and often are not available. In some instances the work is done by contracts made directly between construction companies and the property owners.

So far as is possible, these special assessment expenditures, receipts, and debts have been assembled in this study. The highway costs represent all of the public payment in Illinois for streets, including those financed through special levies, thus furnishing sound comparative figures.

Railroad Highway Taxes:

With the exception of the Illinois Central charter line system, railroads pay upon the property allocated by the Tax Commission to the community the same taxes as are charged against other property in the community. This caused them to contribute in 1930, \$3,658,400 toward local highway programs.

Privilege Fees:

Many Illinois cities charge wheel taxes usually from \$3 to \$5 per vehicle for the use of streets. Occasionally revenues are derived from franchises for the use of certain streets by utilities. Illinois urban communities derived

\$7,174,500 from these sources within the year, of which \$5,565,000 was in the city of Chicago.

Personal Property Taxes:

While motor vehicles in Illinois are subject to the personal property tax, the lax administration of the law makes these taxes more of a theory than a fact. Probably more cars are omitted than are assessed, and those which are listed usually are valued at nominal amounts. No reasonably accurate figures as to this tax could be obtained without an unwarranted expenditure.

Table 30
HIGHWAY TAXES CLASSIFIED BY KIND OF TAX OR IMPOST

All Taxation Specifically Imposed for Highway Purposes, 1930				CHART—PER CAPITA TAXES											
				\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100	
Kind of Tax	Amount	Per Cent	Per Capita												
Grand Total	\$150,266,700	100.0	\$19.69												
On General Property:															
Total	96,117,600	63.9	12.59												
County	7,076,200	4.7	0.93												
Local	29,122,800	19.4	3.81												
Special	56,260,200	37.4	7.37												
Railroad	3,658,400	2.4	0.48												
On Motor Vehicles:															
Total	54,149,100	36.1	7.10												
License Fees	18,447,200	12.3	2.42												
Fuel Tax	28,246,700	18.8	3.70												
Other Fees	280,700	0.2	0.04												
Privilege Taxes: (Local)	7,174,500	4.8	0.94												

The amount of \$150,266,700 was levied in the State of Illinois in 1930 specifically for highway purposes. The charges imposed against motor vehicles and their owners and operators were somewhat over one-third of the total. \$54,149,100, or 36.1%, of the total revenues were of this type. The State was responsible for \$46,974,600 of the imposts, and the local highway privilege taxes \$7,174,500.




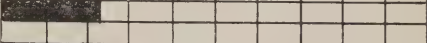
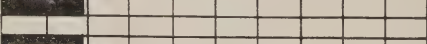
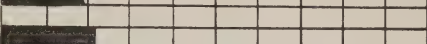

The balance of the highway taxes totaling \$96,117,600, or 63.9% of the total, were charges against property. The special assessment collections of municipalities amounted to \$56,260,200, or more than one-third of all highway revenues.

Table 31
HIGHWAY TAXES LEVIED BY GOVERNMENTAL DIVISIONS
(In Thousands of Dollars)

Governmental Unit	ALL		STATE		COUNTY		LOCAL	
	Amount	%	Amount	%	Amount	%	Amount	%
Division of Tax	\$150,266.7	100.0	\$46,974.6	31.3	\$7,076.2	4.7	\$96,215.9	64.0
Per Capita	\$19.69		\$6.15		\$0.93		\$12.61	

Table 32

HIGHWAY TAXES CLASSIFIED BY UNITS OF GOVERNMENT PAYING THEM

All Taxes Specifically Imposed for Highway Purposes in 1930 Classified According to Places of Collection				CHART—PER CAPITA HIGHWAY IMPOSTS BY PLACES										
Units of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100
TOTAL	\$150,266,700	100.0	\$19.69											
Townships	16,996,900	11.3	12.65											
Places I	15,059,300	10.0	23.12											
Places II	21,479,300	14.3	22.62											
Places III	22,114,800	14.7	19.77											
Places IV	3,702,800	2.5	19.40											
Places V	70,913,600	47.2	21.00											

The above tabulation shows the contributions of the various units of government toward the highway programs. The amount for each classification of places is the sum of the local general property tax levy plus local special assessments plus local privilege taxes plus local railroad taxes plus that portion of the county property taxes allocated to the communities on the basis of relative property values plus the amount of State gas and vehicle fees allocated to these units of government upon facts ascertained by this study.

For cities this includes the contributions for local street improvements as well as the urban share of the rural highway program. The same facts classified by county groups instead of by units of government are shown in the table below:

Table 33

TAXES CLASSIFIED ACCORDING TO COUNTY GROUPS


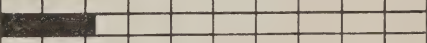
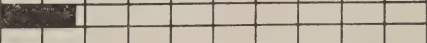
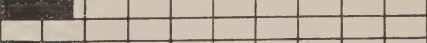
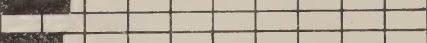
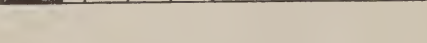
All Taxes Specifically Imposed for Highway Purposes in 1930 Classified According to Groups of Counties				CHART—PER CAPITA HIGHWAY TAXES BY COUNTY GROUPS										
County Group	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100
ALL	\$150,266,700	100.0	\$19.69											
I	87,512,900	58.2	21.98											
II	29,217,100	19.5	17.61											
III	18,888,100	12.6	17.31											
IV	12,057,800	8.0	16.83											
V.	2,590,800	1.7	14.27											

Table 34

SPECIFIC HIGHWAY TAXES BY UNITS OF GOVERNMENT

(In Thousands of Dollars)

Units of Government	Total	Motor Fuel*	Vehicle License	Local Privilege	Special Assessment	General Property
ALL	\$150,266.7	\$28,527.4	\$18,447.2	\$7,174.5	\$56,260.2	\$39,857.4
Per Cent	100.0	100.0	100.0	100.0	100.0	100.0
Townships	16,996.9	2,541.4	2,287.2	.....	.....	12,168.3
Per Cent	11.3	8.9	12.4			30.5
Places I	15,059.3	4,411.2	2,775.3	68.7	4,039.3	3,764.8
Per Cent	10.0	15.5	15.0	0.9	7.2	9.5
Places II	21,479.3	4,867.6	3,054.7	621.4	8,868.2	4,967.4
Per Cent	14.3	17.0	16.6	8.7	15.8	10.2
Places III	22,114.8	5,613.3	3,560.0	726.8	8,027.4	4,187.3
Per Cent	14.7	19.7	19.3	10.1	14.3	10.5
Places IV	3,702.8	1,045.4	673.9	192.6	821.2	969.7
Per Cent	2.5	3.7	3.7	2.7	1.4	2.4
Places V	70,913.6	10,048.5	6,096.1	5,565.0	34,504.1	14,699.9
Per Cent	47.2	35.2	33.0	77.6	61.3	36.9

*Includes oil inspection fees.

These distributions of highway taxes show the tendency of highway imposts to become concentrated in the urban localities. Townships, with 17.6% of the population and 13.4% of all vehicles, pay 11.3% of all imposts, 8.9% of motor vehicle taxes, and 12.4% of the license fees. This is a natural trend, as the greater numbers of trucks and large cars are located in the urban communities. The chart on the following page indicates these tendencies. The same trend is shown by county groups.

Table 35

SPECIFIC HIGHWAY TAXES BY GROUPS OF COUNTIES

(In Thousands of Dollars)

Groups	Total	Motor Fuel*	Vehicle License	Local Privilege	Special Assessment	General Property
ALL	\$150,266.7	\$28,527.4	\$18,447.2	\$7,174.5	\$56,260.2	\$39,857.4
Per Cent	100.0	100.0	100.0	100.0	100.0	100.0
Group I	87,512.9	12,325.2	7,721.8	6,131.7	45,026.9	16,307.3
Per Cent	58.2	43.2	41.9	85.5	80.0	40.9
Group II	29,217.1	7,371.1	4,713.4	851.7	7,509.6	8,771.3
Per Cent	19.5	25.8	25.6	11.9	13.3	22.0
Group III	18,888.1	4,919.7	3,306.4	140.9	3,229.9	7,291.2
Per Cent	12.6	17.3	17.9	2.0	5.8	18.3
Group IV	12,057.8	3,202.4	2,232.5	46.0	480.7	6,096.2
Per Cent	8.0	11.2	12.1	0.6	0.9	15.3
Group V	2,590.8	709.0	473.1	4.2	13.1	1,391.4
Per Cent	1.7	2.5	2.5	..	..	3.5

*Includes oil inspection fees.

Table 36
HIGHWAY EXPENDITURES

Expenditures for Highways by Units of Government				CHART—PER CAPITA EXPENDITURES											
Unit of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100	
Total	\$166,298,900	100.0	\$21.79												
State	40,421,100	24.3	5.30												
Counties	16,840,100	10.1	2.21												
Townships	8,937,500	5.4	6.65												
Places I	4,645,000	2.8	7.13												
Places II	8,696,300	5.2	9.16												
Places III	8,968,500	5.4	8.02												
Places IV	1,917,100	1.2	10.05												
Places V	75,873,300	45.6	22.47												

Of the total highway expenditures of \$166,298,900, \$57,261,200, or 34.4% of the total, were expenditures made by the State and county highway departments. This amount was practically all spent in the townships. The townships themselves spent \$8,937,500. The entire highway program carried out within the townships by all agencies of government totaled \$63,043,700. This means that there were total expenditures of \$54,106,200 made within the townships by agencies other than the township governments. This leaves the amount of \$3,155,000 as the expenditures made in urban communities by the State and county authorities.

Table 37
HIGHWAY EXPENDITURES IN LOCAL UNITS, 1930

Expenditures as Made in Local Units of Government in Illinois in 1930				CHART—PER CAPITA EXPENDITURES											
Unit of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100	
Total	\$166,298,900	100.0	\$21.79												
Townships	63,043,700	37.9	46.92												
Places I	6,294,400	3.8	9.66												
Places II	9,907,200	6.0	10.43												
Places III	9,237,300	5.5	8.26												
Places IV	1,920,500	1.2	10.06												
Places V	75,895,800	45.6	22.48												

Highway Expenditures Under State Supervision

The total expenditures for construction and maintenance made under the supervision of the Illinois Division of Highways amounted to \$31,954,300. The total of all of the State expenditures was \$40,421,100. The difference

between these two amounts represents general undistributed overhead of the highway department and the interest on the State highway bonds. The amounts as expended on the various highway systems are presented in the following tabulation:

Table 38

**HIGHWAY EXPENDITURES UNDER STATE SUPERVISION, 1930,
BY HIGHWAY SYSTEMS**
(In Thousands of Dollars)

Highway System	Construction Expenditures		Maintenance Expenditures		Total Expenditures		Percent of Total State Highway Expend't's
	Amount	%	Amount	%	Amount	%	
Federal Aid Primary	\$ 6,275.0	80.9	\$1,478.2	19.1	\$ 7,753.2	100.0	24.3
Federal Aid Secondary	12,913.3	91.1	1,261.4	8.9	14,174.7	100.0	44.3
Other State Highways	9,428.7	94.0	597.7	6.0	10,026.4	100.0	31.4
TOTAL State Highways	\$28,617.0	89.6	\$3,337.3	10.4	\$31,954.3	100.0	100.0

These facts were made available only through the very active assistance and coöperation of the State highway department. Each construction and maintenance project was located on the proper highway system. Then the expenditure was divided by counties and by local units of government, if the work was in more than one. Expenditures for patrol, general maintenance, and snow removal were divided by counties as to highway systems and prorated to local units in proportion to the mileage in each. This proportion of the assembling of data was done by the department which was in direct charge of the work and expenditures. It will be noted in the table that 89.6% was expended for construction and 10.4% for maintenance.

The next tabulation shows the total of the construction and maintenance operations divided as to the location where the work was performed. It will be noted that an overwhelming percentage of all operations were in the townships.

Table 39

**HIGHWAY EXPENDITURES UNDER STATE AND COUNTY SUPERVISION, 1930, PERCENTAGE DISTRIBUTION AS TO
UNITS OF GOVERNMENT**

Highway Systems	Townships	Places I Under 2,500 Pop.	Places II 2,500-15,000- Pop.	Places III 15,000-75,000 Pop.	Places IV 75,000-400,000 Pop.	City of Chicago	Total Per Cent
Federal Aid Primary	91.7	4.1	3.5	0.5	..	0.2	100.0
Federal Aid Secondary	91.8	3.7	3.9	0.5	..	0.1	100.0
Other State Highways	92.6	4.4	1.6	1.4	..	..	100.0
Total State Highways	92.1	4.0	3.2	0.7	..	..	100.0

It is also interesting to note the percentage of construction and maintenance expenditures on the federal and State highways in each of the groups of counties as compared to the percentage of population in each group. The facts are as follows:

Table 40
HIGHWAY EXPENDITURES ON FEDERAL AND STATE SYSTEMS
BY COUNTY GROUPS

	COUNTY GROUP					
	I	II	III	IV	V	Totals
Percentage of Population	52.19	21.74	14.30	9.39	2.38	100.0
Federal Aid System, Primary	16.6	24.8	25.8	25.8	7.0	100.0
Federal Aid System, Secondary	11.0	24.5	30.1	31.4	3.0	100.0
Other State Highways	4.5	16.3	33.7	33.9	11.6	100.0
All State Highways	10.3	22.0	30.2	30.8	6.7	100.0

Comparison of Highway Taxes with Highway Expenditures

In comparing highway taxes with highway expenditures, the facts are presented with considerable hesitancy. The reason for this is that it is so easily possible to draw erroneous conclusions. However, the facts have great significance and it is believed that they should be given. The following tabulation compares highway taxes and expenditures as they were made in Illinois in 1930:

Table 41
COMPARISON OF HIGHWAY TAXES AND EXPENDITURES, 1930,
SHOWING THE INCIDENCE BY UNITS OF GOVERNMENT

Units of Government	Highway Taxes Paid	Highway Expenditures	Ratio of Expenditures to Taxes
Total	\$150,266,700	\$166,298,900	110.7%
Townships	16,996,900	63,043,700	370.9
Class I Places, under 2,500 Population	15,059,300	6,294,400	41.8
Class II Places, 2,500-15,000 Population	21,479,300	9,907,200	46.1
Class III Places, 15,000-75,000 Population	22,114,800	9,237,300	41.8
Class IV Places, 75,000-400,000 Population	3,702,800	1,920,500	51.9
Class V Places, Chicago	70,913,600	75,895,800	107.0

There was spent upon the rural highway system \$63,043,700. The rural units of government contributed in all forms of highway taxes \$16,996,900. In other words, the highway expenditures in the townships were 370.9% of the revenues derived from these units of government. This shows a decided flow of revenues from the villages and cities toward the rural areas. The conclusion should not be hastily drawn that this represents an unfair subsidizing of the rural districts at the expense of the urban communities. It is a known fact that a considerable portion of the traveling done by urban vehicles is in the rural areas. Furthermore, the transportation facilities provided by good rural roads have decided influences upon urban commercial enterprises. It is possible that these elements may equal or exceed the flow of revenues.

As a general rule the less dense the population of the county the greater its percentage of gain in the comparison of expenditures over taxation. Major Table XIV in Part B shows this tendency in the case of highways. While the townships in each county have invariably gained, practically every group of incorporated places lost.

To avoid incorrect conclusions, such facts also must be carefully examined. For example, in the city of Chicago it can be seen that the city paid \$70,913,600 in highway taxes and that the expenditures were \$75,895,800. It would seem, therefore, that the city of Chicago was gaining, but such is far from the case. During the year Chicago incurred temporary and long termed indebtedness for highway purposes of \$41,491,000. Actually, Chicago contributed about \$18,995,400 to the State and county highway programs, and these agencies expended within the city the total amount of \$287,900.*

It is also incorrect to assume that because Chicago contributed this \$18,995,400 to the State and county and received but \$287,900 in the form of expenditures, that the difference necessarily will be spent in other communities. Various State and county highway funds are created from the highway receipts. It is easily possible that a community may in one year make a contribution to a fund and in the next year receive a benefit from that fund in the form of an expenditure. This is especially true of payments made in the later months of the calendar year.

In considering revenues as compared with expenditures, it is also important to remember that there is a natural lag between the revenues and the expenditures.

With these facts in mind, the comparisons of the receipts and expenditures as shown in Table 41, page 65, and in the Major Table XIV of Part B should prove of value.

HIGHWAY DEBT AND DEBT SERVICE

More than half of the total highway indebtedness in the State of Illinois is in the urban communities. It consists practically entirely of the special assessment obligations of villages and cities.

Table 42

OUTSTANDING HIGHWAY INDEBTEDNESS, 1930

				CHART—PER CAPITA INDEBTEDNESS										
Unit of Government	Amount	Per Cent	Per Capita	\$0	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100
ALL	\$424,722,800	100.0	\$55.66											
State	148,010,000	34.8	19.40											
Counties	24,197,400	5.7	3.17											
Townships	6,577,400	1.6	4.90											
Urban	245,937,500	57.9	39.12											

In fifty-five counties in Illinois, at least some of the townships issued highway bonds. This was particularly true of the following counties: Franklin, La Salle, Saline, Vermilion, Lake, Williamson, Crawford, Kankakee, Logan, McLean, Macoupin, Tazewell, Clark, Edgar, Edwards, Lee, Woodford, White, and Iroquois. In each of these counties, the township highway bond issues for highways exceed \$100,000. It is not absolutely certain that all of the township bond issues have been accumulated. These figures were obtained from tax levies, from estimates, and from questionnaires on the subject, from which usable replies were received from more than a majority of the districts.

For interest and principal on highway obligations, the amount of \$53,929,100 was paid in 1930; \$7,971,700 of this was the debt service of the

*At the time of the preparation of the major tables, the expenditures of Cook county in Chicago could not be ascertained. Consequently the amount shown expended in Chicago by non-local agencies is given in the major tables as being \$22,500.

State, consisting of \$2,000,000 payment on the principal and \$5,971,500 interest. This payment, which is 14.8% of the entire highway debt service, is paid entirely from receipts from motor vehicle imposts. With the exception of some of the county highway bonds retired through awards to the counties from the State gas tax receipts, amounting to about \$1,800,000 in 1930, the funds for all the other debt service come from imposts against property. These imposts take the form of general property taxes particularly in the rural communities, and special assessments particularly in the urban communities. Some of the facts as to debt service are presented in the table below:

Table 43
HIGHWAY DEBT SERVICE

Unit of Government	Total	Principal	Interest
ALL	\$53,923,100	\$35,365,900	\$18,563,200
State	7,971,700	2,000,000	5,971,700
Cook County	33,675,300	24,461,300	9,214,000
All Other	12,282,100	8,904,600	3,377,500

SOURCES OF REVENUES FROM WHICH THE FUNDS WERE
DERIVED FOR THE 1930 HIGHWAY EXPENDITURES

The first classification of the source of funds is by the governmental agency whose act made the funds available. These funds so classified are presented in the tabulation which follows:

Table 44
SHOWING THE FUNDS EXPENDED ON THE SEVERAL HIGHWAY
SYSTEMS OF ILLINOIS IN 1930 AND THE APPROXIMATE
AMOUNT AND PERCENTAGE OF THESE FUNDS
PROVIDED BY IMPOSTS MADE BY THE
VARIOUS GOVERNMENTAL UNITS
(In Thousands of Dollars)

Highway System	Total	FUNDS PROVIDED BY IMPOSTS MADE BY			
		United States	State	Counties	Local Government
Federal Aid (State Trunk)	\$27,728.9	\$4,089.9	\$23,639.0	....	....
Per Cent	16.7	14.7	85.3	....	....
State Bond Issue (State Trunk)	12,692.2	....	12,692.2	....	....
Per Cent	7.6	....	100.0	....	....
County Highways (State Aid)	16,840.1	....	6,524.4	\$10,315.7	....
Per Cent	10.1	....	38.7	61.3	....
Local Rural Roads	8,937.5	....	....	....	\$8,937.5
Per Cent	5.4	....	....	....	100.0
City Streets (Outside Chicago)	24,226.9	....	....	....	24,226.9
Per Cent	14.6	....	....	....	100.0
Chicago Streets	75,873.3	....	....	....	75,873.3
Per Cent	45.6	....	....	....	100.0
TOTAL	\$166,298.9	\$4,089.9	\$42,855.6	\$10,315.7	\$109,037.7
Per Cent	100.0	2.5	25.8	6.2	65.5

It will be seen from the tabulation that the United States authorities provided 2.5% and the State 25.8% of all the revenues. The State highway system, consisting of the federal aid highways and the State bond issue system, are supported jointly by funds provided by the United States and the State. The county highway system is a joint enterprise between the State and the counties, about two-thirds of the funds being provided through the acts of county authorities. The funds for rural roads and the city streets, except for those included as parts of the other highway systems, all are provided through acts of the local officials.

A different type tabulation shows the source of the funds needed to meet the current highway program divided according to the local units of government which contribute them. In making this division it was necessary to assume that the distribution of the federal funds was in proportion to population and that the funds received from bond issues would ultimately be paid on the same basis as was the current practice. The table follows:

Table 45

SHOWING THE FUNDS EXPENDED ON THE SEVERAL HIGHWAY
SYSTEMS OF ILLINOIS IN 1930 AND THE APPROXIMATE
AMOUNT AND PERCENTAGE OF THESE FUNDS
PROVIDED BY RESIDENTS OF EACH GROUP
OF UNITS OF GOVERNMENT

(In Thousands of Dollars)

	Total	Town- ships	Places I	Places II	Places III	Places IV	Places V
Federal Aid (State Trunk) Per Cent	\$ 27,728.9 16.7	\$ 3,225.9 11.6	\$ 3,965.7 14.3	\$ 4,480.6 16.2	\$ 5,209.2 18.8	\$ 976.8 3.5	\$ 9,870.7 35.6
State Bond Issue (State Trunk) Per Cent	12,692.2 7.6	1,345.4 10.6	1,941.9 15.3	2,132.3 16.8	2,475.0 19.5	469.6 3.7	4,328.0 34.1
County Highways (State Aid) Per Cent	16,840.1 10.1	4,108.6 24.4	1,805.6 10.7	2,343.3 13.9	2,537.3 15.1	561.3 3.3	5,484.2 32.6
Local Rural Roads Per Cent	8,937.5 5.4	7,051.7 78.9	759.7 8.5	858.0 9.6	268.1 3.0	........	........
City Streets Per Cent	100,100.2 60.2	.... ....	4,645.0 4.6	8,696.3 8.7	8,968.5 9.0	1,917.1 1.9	75,873.3 75.8
TOTAL Per Cent	\$166,298.9 100.0	\$15,731.6 9.5	\$13,117.9 7.9	\$18,510.5 11.1	\$19,458.1 11.7	\$3,924.6 2.3	\$95,556.2 57.5

It will be noted that on the federal aid and State bond issue systems, which are primarily rural roads, that about 11% of their total cost comes from the rural areas. These systems, however, are well integrated, complete, through systems of highways and serve a vast quantity of urban traffic. Of the county aid systems, which are more nearly akin to local rural roads, about one-fourth of the cost is provided by the townships. As urban communities form a large part of the total valuation, corresponding amounts of county highway taxes are paid by these communities. The townships pay about four-fifths of the cost of their local roads. Because urban communities form a part of most townships, they pay a part of the township highway costs. Some of the larger cities have city townships exactly co-extensive with the urban communities. Expenditures in such townships for highways have been considered as urban. The cities pay all of the expense of their city streets.

A different form of classification is by the type of impost used for raising the revenue. The State for the financing of its program, with the exception of the federal aid, relies upon motor vehicle imposts and bond issues, although at the present time there are no further expenditures on the State system being financed out of the proceeds of bond issues. The counties rely upon their share of the motor vehicle receipts, upon property taxation, and upon bond issues. The local rural highways are financed entirely from property tax levies and proceeds from bond issues. The cities primarily obtain their funds from imposts against property and from borrowings, although there are some receipts from wheel taxes. While of the current program but 37.9% was financed through taxation on property, as all local bond issues and a part of the county bond issues will be retired from funds collected from property, the actual proportion of the expenditure borne by property will be considerably higher.

Table 46

THE SOURCE OF FUNDS USED ON 1930 HIGHWAY PROGRAMS IN ILLINOIS PROVIDED FROM THE VARIOUS TYPES OF REVENUES

(In Thousands of Dollars)

Highway System	Total	Taxation on Property	Imposts on Motor Vehicles		Loans, Bonds, Reserves	Federal Imposts
			State	Local		
Federal Aid (State Trunk) Per Cent	\$ 27,728.9 16.7	.... ....	\$21,592.0 77.9	.... ....	\$ 2,047.0 7.4	\$4,089.9 14.7
State Bond Issue (State Trunk) Per Cent	12,692.2 7.6	.... ....	11,594.8 91.4	.... ....	1,097.4 8.6	........
County Highways (State Aid) Per Cent	16,840.1 10.1	\$6,863.8 40.8	5,256.5 31.2	.... ....	4,719.8 28.0	........
Local Rural Roads Per Cent	8,937.5 5.4	8,672.5 97.0	.... ....	.... ....	265.0 3.0	........
City Streets (Other than Chicago) Per Cent	24,226.9 14.6	16,247.8 67.1	.... ....	\$1,609.5 6.6	6,369.5 26.3	........
Chicago Streets Per Cent	75,873.3 45.6	31,203.9 41.1	.... ....	5,565.0 7.3	39,104.5 51.6	........
TOTAL Per Cent	\$166,298.9 100.0	\$62,988.0 37.9	\$38,443.3 23.1	\$7,174.5 4.3	\$53,603.2 43.2	\$4,089.9 2.5

The next table eliminates the funds received from loans and bonds as a source of income. From the best sources available, expenditures financed through borrowings have been apportioned according to the type of tax from which the retirement funds can be expected to come. This shows that of the entire 1930 Illinois highway program, 66.8% of the total will be financed through current and future imposts against property, 30.7% by imposts against motor vehicles and their operators, and 2.5% from federal imposts.

Table 47

**SHOWING ULTIMATE SOURCE OF FUNDS BY TYPE OF IMPOSTS
USED FOR DEFRAYING THE COSTS OF THE 1930
ILLINOIS HIGHWAY PROGRAM
(In Thousands of Dollars)**

Highway System	Total	FINAL SOURCE OF FUNDS EXPENDED			
		Taxation on Property	Imposts on Motor Vehicles		Federal Aid
			State	Local	
Federal Aid (State Trunk) Per Cent	\$ 27,728.9 16.7	.... ....	\$23,639.0 85.3	.... ....	\$4,089.9 14.7
State Bond Issue (State Trunk) Per Cent	12,692.2 7.6	.... ....	12,692.2 100.0	........	........
County Highways (State Aid) Per Cent	16,840.1 10.1	\$9,223.7 54.8	7,616.4 45.2	........	........
Local Rural Roads Per Cent	8,937.5 5.4	8,937.5 100.0	........	........	........
City Streets (Other than Chicago) Per Cent	24,226.9 14.6	22,617.3 93.4	.... ....	\$1,609.5 6.6	........
Chicago Streets Per Cent	75,873.3 45.6	70,308.4 92.7	.... ....	5,565.0 7.3	........
TOTAL Per Cent	\$166,298.9 100.0	\$111,086.9 66.8	\$43,947.5 26.4	\$7,174.0 4.3	\$4,089.9 2.5

PART VII

OTHER DATA

This Section Contains a Discussion of Finances in the County-Unit Counties as Compared with Township-Unit Counties; a description of the Method Used in Taxing Railroads in Illinois; Notes on each of the Major Tables in Part "B", and Other General Information.

TAXATION OF RAILROADS

In general, railroads in Illinois are subject to the general property tax, but on a slightly different basis than is the case with other property. The exception to this rule is the Illinois Central Charter Line.

Railroads differ from other property in that their values are fixed by the Illinois Tax Commission and not by local authorities. These values are certified to local clerks and added to the local tax. The basis for apportionment is track mileage. The apportionment is made even to the small fractional districts, such as school districts. Against the property thus certified to the districts, local tax rates apply just as in the case with all other property. This includes levies for highway purposes. The result is that in 1930 the aggregate property tax paid by railroads amounted to \$31,272,400. Of this amount \$3,658,400 were direct levies for local highways.

Railroad taxes are shown as levies in the places where they were imposed by local officials. It is a generally accepted theory which is the practice in many states that a tax of a railroad is not a contribution from that particular locality that the line happens to traverse but is a charge to be borne by the entire system. For the lack of a better method to determine the incidence in such cases where the tax is imposed as a unit, as in the case in Michigan and Wisconsin, the total amount has been apportioned throughout the state upon the basis of population. This same procedure has been followed in Illinois to allocate the ultimate final incidence of railroad taxes.

For several reasons these railroad taxes of \$31,272,400, although paid to local communities, are included in the tabulations with the State imposts. In the first place, the railroad value upon which the tax is based is not a local value but is fixed by the State Tax Commission under State authority. Second, eliminating these taxes from local property taxes places the property taxes of Illinois and the adjoining states of Michigan and Wisconsin upon a comparable basis. Third, this treatment of the railroad taxes consolidates all of the railroad taxes in the same table, making it again possible to directly compare Illinois railroad taxes with Wisconsin and Michigan railroad taxes.

The fact as to whether or not railroads, and especially important ones, cross a county has a decided influence on local taxes. No railroad at all happens to cross Calhoun county, while in the adjoining county of Jersey, \$1,064,000, or about 10% of the entire value of the county, comes from the railroad lines within it. In the adjacent county of Greene, \$3,321,000, or about 15% of the county's value, is that of the railroad systems. When, furthermore, it is only those portions of those counties through which the railroad passes which secure the benefit of these values for a local tax base, it can be seen that the taxes upon local property are very seriously affected merely by the fact of the location of a railroad line. In some districts, the major portion of all local taxes are paid by the railroads, while in many not so fortunately situated, the entire burden falls upon local persons and property.

The Illinois Central Charter Line System is subject to a tax of 2 per cent upon its gross earnings. This amounts to \$2,487,900 and was paid directly to the State treasury. The Charter Line System includes the line running from Chicago to Cairo. All of this line is exempt from the property assessment. This includes the Chicago terminal facilities.

The total railroad property tax against all systems, except the Illinois Central Charter Line of Illinois, amounts to the sum of \$31,272,400. This gives a grand total of all railroad taxes for the year 1930 of \$33,751,300, of which \$3,658,400 were local levies for highway purposes.

COMPARISON OF PUBLIC EXPENDITURES IN TOWNSHIP-ORGANIZED COUNTIES AND COUNTY-ORGANIZED COUNTIES IN ILLINOIS

In Illinois, counties organized under a county commission form of government, with no minor civil subdivisions except incorporated places, exist side by side with counties subdivided into townships and having governmental functions vested in a county board and in local township boards. Therefore, it should be possible to draw some valuable comparisons between public costs in the county-unit counties as compared with the counties under the township system.

The correct measures for comparative purposes are the total expenditures made by all of the local agencies. Difference in classification of activity makes a comparison of any amounts except the totals misleading. An example of this is shown in the case of highways. Under the township system the salary of the highway commissioner is considered as a part of the governmental cost of the township and forms a part of the general township tax levy.* These salaries of the highway commissioners are approximately equal to all the other township governmental costs combined. In the county-unit counties the salary of the highway commissioner is treated as a road expense. Other examples could be given. Because of the varying classifications and types of services performed by the various governmental agencies, the only correct basis for comparative purposes is a composite of all expenditures as they are made.

The facts show that there is no general trend either toward decreased or increased public costs in the county-unit counties. One of the reasons for this may be that the so-called county-unit counties are not actually counties with governmental powers vested in a central commission. These county-unit counties are subdivided into school districts, road districts, and election precincts with elective officers for each. There are consequently in the county-unit counties a multiplicity of subdivisions almost comparable to the other type of county organization. The total governmental expenditure in the townships is only 3.7% of the total of all of their local expenditures. Since this is practically the only item to be eliminated by the abolishment of the local township organization, and when, for these local township organizations in the county-unit counties, road districts and election precincts have to a certain extent been substituted, it would seem as a general proposition that the total costs must be affected to a slight degree only.

While individual county-organized counties may show lower costs than the township-organized counties, this in itself shows nothing. Consideration must be given to the fact that the characteristics of a county may be of such a nature as to cause increased or decreased expenditures. A highly developed agricultural county with a number of small municipalities would not be at all comparable with a county of the same size, population, and wealth which had its inhabitants concentrated in one or two urban communities and had but little rural development. Varying communities also demand varying public services. For example, the people of one county may demand a tuberculosis sanitarium, park district, and good roads. Another may be satisfied with the minimum in the form of governmental service. In comparing the county-unit counties with others in Illinois, many bases of comparison were used, such as expenditures and taxes per square mile and per capita expenditures and taxes. These were subdivided by county expenditures alone and by all county and local expenditures combined and other distributions of the same number. The same conclusion was reached by whatever basis of comparison was used. This conclusion is that in Illinois the county-unit counties as a class had lower expenditures and governmental costs than did the other counties in the State. But this

*While this is the statutory manner of treating the highway commissioner's salary, in Illinois in this study the highway commissioners' salaries have been eliminated from governmental costs and treated as a highway expenditure.

condition arose not from the form of county organization but because in Illinois the public expenditures tend to increase or decrease according to the geographical location of the counties. The county-unit counties happen to be in the section of the State where the public costs are the lowest. The decreased expenditures in these counties are due to a less intense development and to fewer demands upon public authorities.

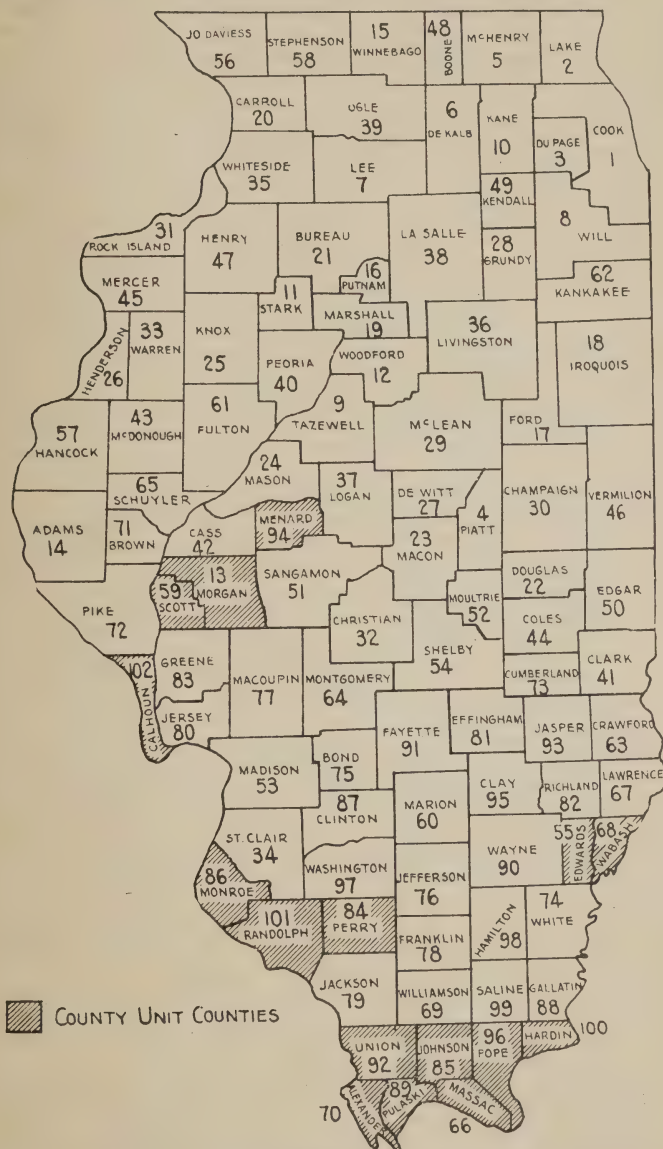
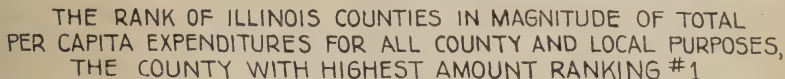


FIGURE 8

The counties are best compared on the basis of the total per capita expenditures of the respective counties combined with the total per capita expenditures of their respective local subdivisions. These per capita expenditures were arranged in the order of magnitude. Of the 102 counties in Illinois, 50 of the 51 counties having the highest per capita expenditures are to the north of Christian county. The only one of these with the higher expenditures below that location is St. Clair county. The counties, whether of a county-unit type or a township type, with the lowest expenditures are concentrated in the southern extremity of the State. The only marked exception is Menard county with a low per capita cost, which is located in the same territory as those with high expenditures. As a contrast to this is Morgan county, a county-unit county which has one of the higher per capita expenditures in the State.

The place of the county-unit counties in the Illinois counties having the lowest total per capita county and local expenditures is shown in the table below. In this table the rank of the counties as to expenditures is given. For example, the county with the lowest expenditure is numbered 102, with next to the lowest, 101, etc. The county-unit counties are enclosed in parentheses.

Table 48

RANK OF COUNTY-UNIT COUNTIES AS TO TOTAL PER CAPITA EXPENDITURES

Table shows the rankings as to per capita expenditures of the county-unit counties as compared with the non-unit counties, the group of counties whose rank is given being the one-half of the counties in Illinois with the lowest per capita expenditures.

County-Unit Counties Indicated Thus ()

(102)	(89)	76	63
(101)	88	75	62
(100)	87	74	61
99	(86)	73	60
98	(85)	72	(59)
97	(84)	71	58
(96)	83	(70)	57
95	82	69	56
(94)	81	(68)	(55)
93	80	67	54
(92)	79	(66)	53
91	78	65	52
90	77	64	

It can be seen from the above table that the dispersion of the county-unit counties is general among all of the counties with low expenditures.

While other comparisons have been made and selected unit-counties compared with others which seemed the most similar, whatever basis of comparison was used the result seemed to be the same; namely, that there is nothing in the facts to substantiate any conclusion that in Illinois public costs are lower in the county type of county than in the township type of county by reason of the form of county organization. While further tests could be cited to illustrate this point, they are not presented as they would show no different facts than are evident from the tabulation presented.

THE MAJOR STATISTICAL TABLES

In brief form will be given a statement of the sources for the data and the method of presentation in the major statistical tables comprising Part B of the report.

Table I

Figures on area and population were taken from the United States census reports. The State assessed valuation was obtained from the records of individual counties. The valuation includes only that property assessed grossly. It does not include railroad values. The valuation basis is the same as that used in the Wisconsin and Michigan studies. The motor vehicles as registered were ascertained by this study. The details of the method are given on page 56. The data as to the rural highway mileage was provided by the Illinois State Division of Highways.

Table II

The facts as to property taxes were obtained directly from the assessment statements and levies in the possession of the county clerks. The general property taxes include special assessments for highways. They do not include the railroad taxes. This is similar to the treatment of the property taxes in the Michigan and Wisconsin surveys. The levies are shown as actually made. The amounts as paid are the amounts chargeable to each of the groups of places in accordance with its taxable valuation.

Table III

The other receipts of local units of government were obtained for the larger cities and all counties directly from the local records. The other receipts of the townships and small municipalities were obtained from a representative sample as explained in detail on page 30. The State receipts were obtained directly from the State records.

Table IV

This table is an assembly of the data in Tables II and III. In allocating the taxes as finally paid, property taxes were precisely allocated according to the known facts. Motor vehicle receipts were allocated according to the facts developed by the study. Railroad taxes were allocated upon the population basis. Inheritance taxes were allocated by counties as paid and within the counties on a population basis. The other miscellaneous State receipts were allocated on a population basis.

Table V

The facts as to all State imposts in total were obtained from the State records. Local property tax levies were obtained from the local revenues. The highway privilege tax includes only those revenues obtained for the use of the actual highways. A franchise fee resulting because of the community property rights in the street area is not considered as a highway revenue. For example, the privilege fee paid by bus companies for use of streets in the Chicago park system is considered as a privilege tax, whereas a franchise fee paid for the right to build a conduit under the street is not considered as highway revenue.

Tables VI and VII

Information on expenditures was obtained and handled in the same general manner as was the case with the taxes.

Table VIII

The debt table shows the outstanding funded debt as nearly as it could be ascertained. It includes special assessment obligations. It does not include temporary borrowings. The data was obtained directly from the records of the various communities in the same manner as in the case of taxes and expenditures.

Tables IX to XIII

Detailed data as to highways presented in these tables were obtained from the Illinois Division of Highways. The expenditures shown in these tables are for construction and maintenance only.

Table XIV

This table is a recapitulation of data presented in former tables.

SUMMARY AND CONCLUSIONS

From one-fourth to one-third of all State and local tax expenditures and debts are occasioned by highway programs.

In Illinois about three-fifths of all of the highway revenues are provided by imposts against property and about two-fifths by imposts against motor vehicles. Therefore, highway costs are primarily financed through property taxation.

The motor vehicle imposts cost little for collection. It required 28/100 of one per cent to administer the gas tax and 29 cents per vehicle for registration cost. Consequently, practically all of these funds are available for such uses as are designated by the General Assembly.

The larger cars and trucks tend to concentrate in the cities. During the course of a year the vehicles in urban communities travel on the average a greater mileage than is the case with those in rural territories. Because of the size of the vehicle and the greater distance traveled, the average motor vehicle impost per vehicle tends to be higher in the cities than in the rural areas.

The State primary highway system is practically all paved with a high-type of surface. The entire cost of this system is met through imposts against motor vehicles, without any property taxation whatsoever. Although essentially a system of rural roads, one of the primary reasons for its existence is to provide rapid, safe transportation facilities between and to urban communities. While urban communities contribute heavily to the support of this system, there is no evidence indicated that such contributions are greatly out of proportion to the travel provided and the benefits received by these communities.

At the time of this study the county or secondary highway system was about two-fifths surfaced. By December, 1932, this surfaced portion will be increased to about one-half of the total. The secondary system is a joint enterprise of the State and the counties. About one-half of the expenditures are financed through property taxes and one-half through vehicle imposts paid to the counties in the form of State grants or aids. The expenditure of these aids or funds is carefully supervised by the State Highway Department, thus preventing the wastes often accompanying unrestrained allotments of State funds.

While there are about 27,400 miles of highway under the State supervision, there are about 69,800 miles under practically complete control of local township and district road commissioners. These roads are financed entirely through imposts and obligations against property. There are almost 1,600 local districts with widely divergent policies and standards. These local township roads are almost entirely unsurfaced. The salaries of the local road commissioners represent about one-ninth of the funds expended upon these highways.

The residents of townships contributed 10.5% of all travel in the State and they paid 11.2% of all highway taxes; the residents of all cities and villages contributed 89.5% of all the travel and paid 88.8% of all highway taxes.

More money is expended on city streets than on all other highway systems combined. These are financed primarily by special assessments. Such expenditures are not usually considered as municipal costs and are not subject to the same statutory safeguards which limit general tax levies. As a result, in some instances, encumbrances against property are so great as to result in either the virtual confiscation of property or default on the bonds.

Of all highway expenditures, over 65% are those of local communities over which the State and counties have no real control nor jurisdiction.

Practically all of the State and county highway programs are projects in the rural areas. Comparatively small expenditures are made within the urban communities. Those communities through which railroads run receive substantial benefits, the railroads paying to them general property taxes of \$31,272,400, of which \$3,658,400 were direct general levies for highways.

Illinois wheel taxes, or vehicle privilege taxes, are quite extensively used in urban communities, yielding a total revenue for city streets of \$7,174,500.

The accounting systems of the Illinois governmental subdivisions are complex and difficult of analysis. Even though a majority of the larger cities and counties have regular audit reports and maintain their records in good condition, the system of the classification of funds and the transferring of earnings between departments obscure the real facts as to receipts and expenditures. There is a great need for the simplification and standardization of accounts and some central agency to which financial reports should be made, as is done in several states.

Much difficulty in analyzing Illinois finances is occasioned through the existence of a large number of over-lapping governmental subdivisions with concurrent powers. The revenue receipts of the State and its subdivisions from sources other than imposts against property are small. Of the total revenue collections of \$582,400,000, less than 7 per cent are collected from sources other than direct levies against property, special assessments against property, and motor vehicle imposts. While it may be possible that because of conditions of local records some errors may have occurred in the figures for specific localities, these are not of such a nature as to affect the validity of the figures as a whole. The poor records usually were found in the least important sections. In making comparisons between Illinois and other states, there are two conditions which decidedly influence Illinois figures. These are the large percentage of the population concentrated in the city of Chicago and the small percentage of the total population in the rural areas. Thus, for the State as a whole, the per capita expenditures are comparatively high, being \$72.24. Instead of using the figure for the State as a whole a much better basis of comparison is to contrast the Chicago expenditures of \$85.20 per capita with other cities of the same type and to compare the expenditures of small cities of approximately \$53.00 per capita with other communities of that type.

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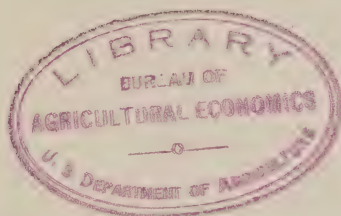
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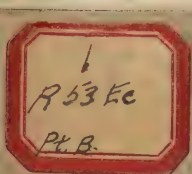
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ECONOMIC SURVEY

OF

ILLINOIS

WITH

SPECIAL REFERENCE TO THE
REVENUES, EXPENDITURES, AND DEBTS
PERTAINING TO
ALL HIGHWAY PROGRAMS

1930

PART B - MASTER STATISTICAL TABLES

RESEARCH PROJECT SPONSORED

BY

THE BUREAU OF PUBLIC ROADS

OF

THE UNITED STATES DEPARTMENT OF AGRICULTURE
WASHINGTON, D. C.

1932

Issued by

State of Illinois

Department of Public Works and Buildings
Division of Highways

COOPERATIVE STUDY OF ILLINOIS HIGHWAYS AND FINANCE.				TABLE I.				THE U.S. BUREAU OF PUBLIC ROADS. THE UNIVERSITY OF WISCONSIN.					
BASIC STATISTICS OF THE COUNTIES OF ILLINOIS BY GROUPS.													
Table gives Areas and Population in 1920 and 1930; State Equalized Valuation, Motor Vehicle Registration and Road Mileage of each County in 1930 together with the Percentage of each which the County was of the whole State.													
COUNTIES BY GROUPS	AREA (1) Square Miles	Percentage of State.	POPULATION IN 1920 AND IN 1930. (1) Census of 1920	Census of 1930	Percent of Increase or Decrease 20/30	Percent of of State in 1930.	Per square mile in 1930.	STATE ASSESSED VALUATION IN 1930 Thousands of Dollars.	Percent of State	MOTOR VEHICLES REGISTERED IN 1930 No. of all Motor Vehicles	Percent of State	RURAL HIGHWAY MILEAGE. (4) Miles.	Percent of State.
STATE TOTALS.	56,043	100.00	6,485,280	7,630,654	+ 17.7	100.00	136.2	\$718,657.7	100.00	1,642,628	100.00	97,234	100.00
STATE-Percentages	100.00	-	100.00	100.00	-	-	-	-	-	-	-	-	-
GROUP I.	Counties having a population of over 400 PERSONS per square mile in 1930												
COOK	933	1.66	3,053,017	3,982,123	+ 30.4	52.19	4,268.1	\$4182,902.9	54.19	647,404	39.42	1,928	1.98
Percentages-Group I	-	-	47.08	52.19	-	-	-	-	-	-	-	-	-
GROUP II.	Counties having a population of from 75 to 400 PERSONS per square mile in 1930.												
ALEXANDER	226	0.40	23,980	22,542	- 6.0	0.30	99.7	\$14,733.3	0.19	3,660	0.22	427	0.44
DU PAGE	345	0.62	42,120	91,998	+118.4	1.20	266.7	78,923.9	1.02	24,285	1.48	775	0.80
FRANKLIN	445	0.79	57,293	53,442	+ 3.8	0.78	133.6	27,048.9	0.35	12,669	0.77	647	0.67
KANE	527	0.94	99,499	125,327	+ 26.0	1.64	237.8	107,666.3	1.40	30,488	1.86	843	0.87
LAKE	455	0.81	74,285	104,387	+40.5	1.37	229.4	105,319.8	1.36	29,941	1.82	850	0.87
LA SALLE	1,146	2.05	92,925	97,695	+ 5.1	1.28	85.2	118,316.2	1.53	25,350	1.54	2,006	2.06
MACON	585	1.04	65,175	81,731	+25.4	1.07	139.7	69,027.5	0.90	21,975	1.34	1,127	1.16
MADISON	737	1.32	106,895	143,830	+34.6	1.88	195.2	86,341.1	1.12	32,450	1.97	1,169	1.20
PEORIA	636	1.14	111,710	141,344	+26.5	1.85	222.2	124,963.0	1.62	31,820	1.94	1,100	1.13
PULASKI	190	0.34	14,629	14,834	+ 1.4	0.19	78.1	6,297.3	0.08	2,920	0.18	335	0.34
ROCK ISLAND	424	0.76	92,297	98,191	+ 6.4	1.29	231.6	66,994.8	0.87	21,703	1.69	688	0.71
ST. CLAIR	663	1.18	136,520	157,775	+15.6	2.07	238.0	109,731.3	1.42	34,106	2.08	1,279	1.32
SALINE	399	0.71	38,353	37,100	- 3.3	0.49	93.0	14,861.3	0.19	6,801	0.41	608	0.63
SANGAMON	876	1.56	100,262	111,733	+ 11.4	1.46	127.5	109,293.0	1.42	24,961	1.52	1,401	1.44
VERMILION	921	1.64	86,162	89,339	+ 3.7	1.17	97.0	82,250.5	1.07	22,735	1.38	1,558	1.60
WILL	844	1.51	92,911	110,732	+19.2	1.45	131.2	92,723.6	1.20	25,289	1.54	1,610	1.66
WILLIAMSON	449	0.80	61,092	53,880	-11.6	0.71	120.0	27,843.0	0.36	10,135	0.62	827	0.85
WINNEBAGO	529	0.94	90,929	117,373	+29.1	1.54	221.9	108,280.0	1.40	31,914	1.94	1,025	1.05
TOTALS -GROUP II.	10,397	-	1,387,037	1,653,253	-	-	159.6	\$1350,614.8	-	339,202	-	18,275	-
Percentages-Group II.	-	18.55	21.39	21.74	+16.4	2.174	-	-	17.50	-	24.30	-	18.80
GROUP III.	Counties having a population of from 45 to 75 PERSONS per square mile in 1930.												
ADAMS	842	1.50	62,188	62,184	+ 1.0	0.82	74.6	\$73,109.6	0.95	19,411	1.18	1,538	1.58
BOONE	293	0.52	15,322	15,078	- 1.6	0.20	51.5	20,076.0	0.26	5,208	0.32	493	0.51
CHAMPAIGN	1,043	1.86	56,359	64,273	+ 12.8	0.84	61.6	70,012.5	0.91	13,627	1.20	1,901	1.95
CHRISTIAN	700	1.25	38,458	37,538	- 2.4	0.49	53.6	40,160.4	0.52	9,614	0.59	1,268	1.30
COLES	525	0.94	35,108	37,315	+ 6.3	0.49	71.1	27,117.5	0.35	10,631	0.65	968	0.99
CRAWFORD	453	0.81	22,771	21,085	- 7.4	0.28	46.5	19,285.1	0.25	8,238	0.50	821	0.84
DE KALB	638	1.14	31,339	32,644	+ 4.2	0.43	51.2	55,366.8	0.72	12,150	0.74	1,088	1.12
FULTON	884	1.58	48,163	43,983	- 8.7	0.58	49.8	39,924.9	0.52	13,821	0.84	1,488	1.53
HENRY	824	1.47	45,162	43,851	- 2.9	0.57	53.2	50,649.9	0.66	16,713	1.02	1,401	1.44
JACKSON	588	1.05	37,091	35,680	- 3.8	0.47	60.7	16,088.2	0.21	8,186	0.50	977	1.00
JEFFERSON	603	1.08	28,480	31,034	+ 9.0	0.41	51.5	15,201.5	0.20	6,913	0.42	1,100	1.13
KANKAKEE	668	1.19	44,940	50,095	+11.5	0.66	75.0	43,245.4	0.56	12,032	0.73	1,300	1.34
KNOX	711	1.27	46,727	51,336	+ 9.9	0.67	72.2	51,571.3	0.67	14,101	0.86	1,308	1.35
LAWRENCE	358	0.64	21,380	21,885	+ 2.4	0.29	61.1	18,134.0	0.23	7,113	0.43	662	0.68
LOGAN	617	1.10	29,562	28,863	- 2.4	0.38	46.6	44,824.1	0.58	8,600	0.52	958	0.99
MCDONOUGH	588	1.05	27,074	27,329	+ 0.9	0.36	46.5	36,800.5	0.48	8,695	0.53	1,094	1.13
MC HENRY	620	1.11	33,164	35,079	+ 5.8	0.46	56.6	47,293.3	0.61	12,246	0.75	994	1.02
MCLEAN	1,191	2.13	70,107	73,117	+ 4.3	0.96	61.4	102,476.7	1.33	21,466	1.31	2,080	2.14
MACOUPIN	860	1.52	57,274	48,703	-15.0	0.64	56.6	31,252.2	0.40	13,254	0.81	1,426	1.47
MARION	569	1.02	37,497	35,635	- 5.0	0.47	62.6	19,114.8	0.25	5,588	0.58	1,138	1.17
MASSAC	240	0.43	13,559	14,081	+ 3.8	0.18	58.7	8,643.5	0.11	2,660	0.16	368	0.38
MONTGOMERY	689	1.23	41,403	35,278	-14.8	0.46	51.2	31,359.0	0.41	9,893	0.60	1,259	1.29
MORGAN	576	1.03	33,567	34,240	+ 2.0	0.45	59.4	42,928.0	0.55	8,922	0.54	953	0.98
PERRY	451	0.80	22,901	22,767	- 0.6	0.30	50.5	16,771.1	0.22	5,631	0.34	706	0.73
RANDOLPH	587	1.05	29,109	29,313	+ 0.7	0.38	49.9	17,544.1	0.23	8,019	0.49	886	0.91
STEPHENSON	559	1.00	37,743	40,064	+ 6.1	0.52	71.7	44,070.0	0.57	11,261	0.69	1,078	1.11
TAZEWELL	647	1.15	36,540	46,082	+19.6	0.60	71.2	50,156.5	0.65	12,626	0.77	1,010	1.04
UNION	403	0.72	20,249	19,883	- 1.8	0.26	49.3	11,857.6	0.15	4,344	0.26	626	0.64
WABASH	220	0.39	14,034	13,197	- 6.0	0.17	60.0	12,016.2	0.15	3,357	0.20	380	0.39
WHITESIDE	679	1.21	36,174	39,019	+ 7.9	0.51	57.3	44,753.8	0.58	14,047	0.85	1,130	1.16
TOTALS -GROUP III.	18,626	-	1,076,045	1,091,231	-	-	58.6	\$101,830.5	-	318,367	-	32,399	-
Percentages-Group III.	-	33.24	16.59	14.30	+ 14	14.30	-	-	14.28	-	19.38	-	33.32
GROUP IV.	Counties having a population of from 30 to 45 PERSONS per square mile in 1930.												
BOND	388	0.69	16,045	14,406	- 10.0	0.19	37.1	\$11,972.0	0.16	4,251	0.26	655	0.67
BUREAU	881	1.57	42,648	38,845	- 8.9	0.51	44.1	45,001.4	0.58	13,422	0.82	1,482	1.52
CALHOUN	256	0.46	8,245	8,034	- 2.6	0.11	31.4	8,087.4	0.10	1,959	0.12	318	0.33
CARROLL	453	0.81	19,345	18,433	- 4.7	0.24	40.7	20,859.5	0.27	6,982	0.43	748	0.77
CASS	371	0.66	17,896	16,537	- 7.6	0.22	44.6	20,031.6	0.26	5,443	0.33	570	0.59
CLARK	493	0.88	21,165	17,872	- 15.6	0.24	36.3	14,369.2	0.19	6,104	0.37	994	1.02
CLAY	462	0.83	17,684	16,155	- 8.6	0.21	35.0	9,882.5	0.13	4,072	0.25	842	0.87
CLINTON	483	0.86	22,947	21,369	- 6.9	0.28	44.2	16,266.0	0.21	5,440	0.33	705	0.73
DEWITT	415	0.74	13,252	18,598	+ 34	0.24	44.6	21,919.7	0.28	5,394	0.33	732	0.75
DOUGLAS	417	0.75	13,604	17,914	+ 31.0	0.23	43.0	22,798.2	0.30	5,580	0.34	790	0.81
EDGAR	621	1.11	25,169	24,966	- 0.8	0.33	40.2	32,378.1	0.42	7,930	0.48	1,105	1.13
EDWARDS	238	0.43	9,431	8,303	-12.0	0.11	34.9	6,731.0	0.09	2,745	0.17	414	0.43
EFFINGHAM	511	0.91	19,556	19,013	- 2.8	0.25	37.2	13,793.0	0.18	5,882	0.36	956	0.98

TABLE II.

GENERAL PROPERTY TAXES LEVIED IN ILLINOIS IN 1930 BY UNITS OF GOVERNMENT LEVYING THEM.

This Table gives by Counties in thousands of Dollars the Amount of General Property Taxes Levied by each Class of Governmental Units; the Amount of General Property Taxes paid by Residents of each Class of Governmental Units, and the Percentage of these Taxes paid by each class. The Percentage of State and County Taxes paid by each County and Class of Governmental Units is the same as the Percentages of Assessed Valuation of the State and County Respectively.

COUNTIES BY GROUPS.	GENERAL PROPERTY TAXES LEVIED BY										GENERAL PROPERTY TAXES WERE PAID AS BELOW, BY GOVERNMENTAL GROUPS										Percent of State Tax Paid	PERCENTAGES OF STATE AND COUNTY TAXES PAID BY GROUPS IN COUNTY							
	TOTALS	State	County	Township	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	TOWNSHIPS	PLACES IN CLASS 1		PLACES IN CLASS 2		PLACES IN CLASS 3		PLACES IN CLASS 4		PLACES IN CLASS 5			Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5		
											Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent									
STATE TOTALS	\$427,317.6	\$298,827.7	\$37,556.7	\$40,372.4	\$17,732.3	\$36,278.4	\$1,942.6	\$5,544.8	\$21,006.6	\$56,409.7	132.0	21,263.5	4.98	1,933.7	9.82	\$9,898.6	11.63	\$8,167.2	1.91	\$24,904.9	56.46	100.00	26.0	6.0	8.6	11.3	2.2	45.7	
GROUP-I.	Counties having a Population of over 400 PERSONS per square mile in 1930										Counties having a Population of from 75 to 400 PERSONS per square mile in 1930										Percentages-Group I	Counties having a Population of from 45 to 75 PERSONS per square mile in 1930							
COOK	\$292,957.1	\$163,314.4	\$22,893.2	\$14,334.4	\$5,626.5	\$12,351.8	\$1,566.8	-	\$21,006.6	\$20,956.9	0.70	\$6,192.3	2.10	\$425.2	4.86	\$20,384.4	7.05	-	-	\$24,904.9		85.29	54.19	1.6	1.3	4.9	7.9	-	84.3
COOK	68.54	54.59	60.16	35.5	31.73	34.05	-	-	100.0	36.5	-	-	-	-	-	100.0	-	-	-	100.0	-	-	-	-	-	-	-	-	
GROUP-II.	Counties having a Population of from 75 to 400 PERSONS per square mile in 1930										Counties having a Population of from 45 to 75 PERSONS per square mile in 1930										Percent of State Tax Paid	Counties having a Population of from 30 to 45 PERSONS per square mile in 1930							
ALEXANDER	\$632.4	\$57.5	\$100.4	\$9.8	\$28.9	\$35.8	-	-	-	\$149.5	\$234.8	\$37.3	\$90.1	\$446.6	\$76.2	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
ADAMS	\$2,334.9	\$285.3	\$329.4	\$44.5	\$24.4	\$218.7	-	-	-	\$1,293.1	\$268.9	\$132.2	\$48.5	-	-	\$1,612.8	\$69.07	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
BOONE	\$1,787.3	\$307.8	\$451.1	\$71.6	\$246.0	\$310.6	-	-	-	\$705.5	\$219.2	\$50.0	\$479.8	\$281.1	-	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CHAMPAIGN	\$3,740.2	\$273.2	\$462.2	\$23.5	\$143.0	\$963.9	\$107.4	-	-	\$1,228.0	\$32.83	\$87.1	\$5.00	\$1,059.5	\$28.33	\$1,265.6	\$33.84	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CHRISTIAN	\$1,483.5	\$156.7	\$140.6	\$40.3	\$64.5	\$380.4	-	-	-	\$815.5	\$74.44	\$194.2	\$10.0	\$436.8	\$29.46	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CLATSOP	\$1,014.4	\$116.1	\$123.0	\$34.7	\$38.0	\$365.5	-	-	-	\$504.5	\$47.78	\$40.5	\$3.93	\$468.9	\$46.23	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CRAWFORD	\$1,840.3	\$171.6	\$204.9	\$50.4	\$23.8	\$70.6	-	-	-	\$1,582.2	\$64.5	\$104.9	\$2.5	\$116.9	\$21.00	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
DE KALB	\$1,043.3	\$171.6	\$187.7	\$48.4	\$16.6	\$295.7	-	-	-	\$718.4	\$14.44	\$25.8	\$1.0	\$800.7	\$44.38	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
FULTON	\$1,370.7	\$151.6	\$187.7	\$48.4	\$16.6	\$295.7	-	-	-	\$718.4	\$14.44	\$25.8	\$1.0	\$800.7	\$44.38	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
HENRY	\$1,138.5	\$181.6	\$211.9	\$68.1	\$10.73	\$116.2	\$405.4	-	-	\$681.1	\$15.16	\$26.1	\$7.85	\$215.6	\$124.0	\$488.5	\$28.10	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
JACKSON	\$691.4	\$62.6	\$55.2	\$62.2	\$42.2	\$57.7	-	-	-	\$310.3	\$34.34	\$68.8	\$6.82	\$15.6	\$7.84	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
JEFFERSON	\$726.3	\$94.4	\$106.6	\$18.6	\$2.9	\$353.9	-	-	-	\$216.7	\$81.0	\$42.4	\$1.4	\$154.4	\$7.19	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
KANKAKEE	\$1,357.8	\$183.3	\$217.6	\$57.6	\$13.3	\$32.4	\$20.5	-	-	\$216.7	\$81.0	\$42.4	\$1.4	\$154.4	\$7.19	\$734.7	\$41.6	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
KNOX	\$3,621.0	\$201.3	\$201.3	\$42.7	\$1.7	\$21.2	\$111.9	-	-	\$225.6	\$64.3	\$104.9	\$2.5	\$116.9	\$21.00	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
LAWRENCE	\$464.4	\$27.1	\$11.1	\$23.2	\$6.5	\$12.9	-	-	-	\$376.1	\$81.0	\$42.4	\$1.4	\$154.4	\$7.19	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
LOGAN	\$1,172.0	\$174.9	\$170.4	\$43.3	\$11.7	\$35.7	-	-	-	\$114.8	\$60.99	\$48.9	\$24.8	\$10.3	\$26.53	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
MADISON	\$3,270.7	\$405.2	\$827.9	\$91.8	\$90.4	\$1,593.3	-	-	-	\$1,088.1	\$24.9	\$27.1	\$10.23	-	-	\$1,177.6	\$11.62	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
MACDONOUGH	\$1,583.3	\$183.3	\$187.0	\$59.7	\$24.0	\$35.3	-	-	-	\$639.8	\$4.24	\$23.0	\$1.28	\$25.5	\$7.48	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
MCLEAN	\$3,071.4	\$403.7	\$382.9	\$100.18	\$19.9	\$12.9	\$103.2	-	-	\$1,481.6	\$46.19	\$24.0	\$7.1	\$22.2	\$6.33	\$1,259.6	\$39.27	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
MACQUIN	\$1,371.1	\$120.0	\$126.6	\$46.6	\$26.6	\$26.1	-	-	-	\$681.6	\$60.06	\$153.3	\$3.52	\$239.6	\$24.42	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
MARION	\$1,371.1	\$120.0	\$126.6	\$46.6	\$26.6	\$26.1	-	-	-	\$681.6	\$60.06	\$153.3	\$3.52	\$239.6	\$24.42	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
MASSAC	\$313.8	\$37.1	\$39.9	\$10.4	\$2.2	\$11.0	-	-	-	\$154.4	\$6.34	\$22.2	\$9.9	\$10.2	\$6.67	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
MONTGOMERY	\$970.5	\$123.9	\$120.7	\$40.7	\$33.1	\$14.1	-	-	-	\$724.4	\$89.6	\$18.6	\$3.3	\$210.5	\$21.63	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
MORGAN	\$1,128.1	\$166.6	\$155.8	\$74.5	\$33.3	\$17.4	-	-	-	\$509.4	\$48.1	\$13.9	\$3.2	\$210.5	\$21.63	\$450.0	\$46.67	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
PEORIA	\$5,306.9	\$487.4	\$481.1	\$626.5	\$178.1	\$27	\$328.1	-	-	\$84.2	\$166.8	\$200.9	\$37.9	\$63.4	\$1.9	\$4,158.4	\$76.36	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
RANDOLPH	\$544.1	\$68.5	\$66.8	\$10.1	\$30.6	\$68.1	-	-	-	\$331.1	\$42.7	\$11.7	\$1.64	\$193.3	\$35.93	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
STEPHENSON	\$1,392.8	\$168.6	\$162.8	\$77.4	\$37.7	\$63.7	\$13.1	-	-	\$662.0	\$56.5	\$10.6	\$4.9	\$192.7	\$1.81	\$725.0	\$51.93	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
TAYLOR	\$1,357.8	\$183.3	\$217.6	\$57.6	\$13.3	\$32.4	\$20.5	-	-	\$216.7	\$81.0	\$42.4	\$1.4	\$154.4	\$7.19	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
UNION	\$1,357.8	\$183.3	\$217.6	\$57.6	\$13.3	\$32.4	\$20.5	-	-	\$216.7	\$81.0	\$42.4	\$1.4	\$154.4	\$7.19	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
WABASH	\$402.9	\$47.0	\$45.5	\$10.3	\$6.3	\$13.2	-	-	-	\$357.1	\$39.00	\$20.7	\$1.4	\$144.3	\$35.86	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
WALKER	\$1,451.1	\$145.6	\$178.1	\$59.3	\$21.3	\$32.3	-	-	-	\$669.2	\$45.11	\$29.5	\$3.6	\$70.7	\$9.13	-	-	-	-	-	\$161.2	\$69.07	-	-	-	-	-	-	
TOTALS-GROUP-III	\$38,596.4	\$4,235.2	\$4,613.3	\$1,689.4	\$3,135.7	\$7,241.1	\$1,002.3	-	-	\$17,070.6	\$2,368.0	\$18.29	\$2.02	\$2,993.5	\$22.04	\$6,376.6	\$21.66	-	-	-	14.28	60.5	32	14.6	15.5	-	-	-	
Percentages-Group III	9.03	14.15	12.28	28.95	17.68	21.82	16.59	-	-	30.26	26.09	28.91	2.51	7.33	3.16	41.65	-	-	-	-	17.50	32.6	10.5	16.6	27.5	12.8	-	-	
GROUP-IV.	Counties having a Population of from 30 to 45 PERSONS per square mile in 1930										Counties having a Population of from 20 to 30 PERSONS per square mile in 1930										Percent of State Tax Paid	Counties having a Population of from 10 to 20 PERSONS per square mile in 1930							
BOND	\$321.2	\$47.5	\$45.7	\$15.4	\$3.0	\$36.1	-	-	-	\$203.5	\$335.5	\$42.2	\$14.1	\$75.5	\$23.51	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
BUREAU	\$1,428.1	\$175.6	\$202.5	\$62.4	\$27.4	\$187.2	-	-	-	\$871.6	\$62.85	\$29.8	\$20.85	\$23.7	\$16.29	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CALHOUN	\$1,658.8	\$116.3	\$105.3	\$65.5	\$28.4	\$103.2	-	-	-	\$1,263.3	\$75.2	\$40.5	\$24.28	\$13.6	\$16.29	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CARROLL	\$1,658.8	\$116.3	\$105.3	\$65.5	\$28.4	\$103.2	-	-	-	\$1,263.3	\$75.2	\$40.5	\$24.28	\$13.6	\$16.29	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CASS	\$580.0	\$70.2	\$72.1	\$22.1	\$7.2	\$184.4	-	-	-	\$253.3	\$58.7	\$30.3	\$16.42	\$20.4	\$17.11	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CLARK	\$531.9	\$61.1	\$40.9	\$28.4	\$23.4	-	-	-	-	\$394.7	\$42.1	\$13.2	\$2.19	-	-	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CLAY	\$278.6	\$28.4	\$21.3	\$14.8	\$6.1	-	-	-	-	\$163.6	\$16.0	\$8.2	\$0.83	\$4.1	\$23.01	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
CLINTON	\$3,830.0	\$516.3	\$516.3	\$103.2	\$4.7	-	-	-	-	\$2,337.7	\$258.8	\$37.6	\$5.38	\$5.14	-	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
DE WITT	\$673.3	\$71.3	\$71.3	\$25.3	\$4.4	\$138.8	-	-	-	\$392.6	\$60.3	\$60.3	\$11.3	\$19.7	\$27.74	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
DOUGLAS	\$904.4	\$89.9	\$93.5	\$40.4	\$30.3	\$63.7	-	-	-	\$471.3	\$62.4	\$14.0	\$3.48	\$9.1	\$11.28	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
DUBUQUE	\$1,019.1	\$113.9	\$113.9	\$25.3	\$2.9	\$139.4	-	-	-	\$696.6	\$114.1	\$79.9	\$4.4	\$25.2	\$25.02	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
EDWARDS	\$253.3	\$22.2	\$26.6	\$10.3	\$0.2	-	-	-	-	\$156.6	\$18.5	\$6.7	\$0.65	-	-	-	-	-	-	-		\$161.2	\$69.07	-	-	-	-	-	-
EFFINGHAM	\$441.7	\$44.3	\$21.4	\$10.4	\$7.6	\$14.1	-																						

RECEIPTS AND COLLECTIONS (in Thousands of Dollars) BY ALL GROUPS OF UNITS
OF GOVERNMENT FROM SOURCES OTHER THAN THE GENERAL PROPERTY TAX.

This Table shows all Original Receipts (not including agency transactions and transfers) by all Groups of Units of Government, other than Receipts from Taxes on General Property shown in Table II.
See Table IV for Totals of all Taxes, Imposts and Receipts.

COUNTIES BY GROUPS.	All Original Receipts and Collections other than Gen'l. Prop'ty Taxes.						State Imposed Taxes and Imposts other than Taxes on Gen'l. Prop'ty.									
	TOTALS.	Counties	Townships	Places in Class 1	Places in Class 2	Places in Class 3	TOTALS.	Inherit- ance Taxes	Insur- ance Taxes.	Corpor- ation Imposts	Miscell- aneous Revenues	Vehicle Fuel (3)	RAILROAD State Taxes (4)	Local Taxes (5)		
STATE TOTALS	\$48,744.9	\$7,651.3	\$354	\$4,596.3	\$7,801.3	\$5,197.4	\$635.8	\$2,827.4	\$1,063.4	\$12,802.1	\$634.2	\$4,088.6	\$2,386.0	\$4,674.6	\$2,478.9	\$1,272.4
STATE - Percentages	100.0	15.7	0.1	9.4	16.0	10.7	1.3	46.8	100.0	12.0	6.0	3.9	2.2	44.2	2.3	2.4
GROUP I --- Counties having a Population of over 400 PERSONS per square mile in 1930.	\$38,348.3	\$4,833.0	\$13.2	\$4,189.1	\$3,851.4	\$2,574.2	\$2,227.4	\$2,929.7	\$9,376.0	\$3,309.8	\$2,133.8	\$1,245.3	\$2,004.7	\$1,293.7	\$1,552.1	\$1,552.1
COOK	\$38,348.3	\$4,833.0	\$13.2	\$4,189.1	\$3,851.4	\$2,574.2	\$2,227.4	\$2,929.7	\$9,376.0	\$3,309.8	\$2,133.8	\$1,245.3	\$2,004.7	\$1,293.7	\$1,552.1	\$1,552.1
Percentages-Group I	78.7	63.9	37.3	91.1	49.4	49.5	100.0	49.8	73.2	52.2	52.2	42.7	44.2	52.2	49.7	49.7
GROUP II --- Counties having a Population of from 75 to 400 PERSONS per square mile in 1930.	\$24.3	\$9.3	\$-	\$0.5	\$1.5	\$-	\$304.9	\$13.2	\$19.8	\$12.3	\$7.2	\$100.2	\$7.4	\$14.8	\$14.8	\$14.8
ALEXANDER	\$1,130.3	\$484	\$1.2	\$6.7	\$1,074.0	\$-	\$1,383.4	\$41.9	\$76.1	\$49.1	\$28.6	\$75.6	\$29.7	\$40.2	\$40.2	\$40.2
DU PAGE	\$128.0	\$83.3	\$-	\$6.2	\$83.5	\$-	\$684.4	\$-	\$49.4	\$31.9	\$16.6	\$33.4	\$19.3	\$21.6	\$21.6	\$21.6
FRANKLIN	\$52.1	\$98.8	\$0.6	\$3.2	\$101.2	\$348.3	\$1,738.4	\$40.0	\$104.0	\$67.1	\$39.2	\$96.6	\$40.7	\$40.9	\$40.9	\$40.9
LAKE	\$28.3	\$279.6	\$0.9	\$3.5	\$392.5	\$151.8	\$2,626.4	\$1,008.7	\$86.8	\$56.0	\$32.7	\$92.3	\$34.0	\$48.2	\$48.2	\$48.2
LASALLE	\$261.6	\$580	\$0.5	\$6.3	\$103.5	\$93.3	\$1,630.0	\$347.4	\$81.1	\$52.3	\$30.5	\$76.3	\$31.7	\$31.7	\$31.7	\$31.7
MACON	\$316.5	\$459	\$0.6	\$2.4	\$267.6	\$-	\$1,053.6	\$11.1	\$67.8	\$43.7	\$25.5	\$64.9	\$26.5	\$23.9	\$23.9	\$23.9
MADISON	\$361.2	\$369	\$0.4	\$12.8	\$195.4	\$115.7	\$2,014.6	\$5.7	\$132	\$76.9	\$44.9	\$97.8	\$46.6	\$74.5	\$74.5	\$74.5
PEORIA	\$750	\$898	\$0.9	\$3.5	\$15.0	\$-	\$1,706.5	\$66.0	\$117.3	\$75.6	\$44.2	\$100.8	\$45.9	\$33.6	\$33.6	\$33.6
PULASKI	\$26.1	\$84	\$-	\$2.7	\$15.0	\$-	\$163.0	\$-	\$12.0	\$7.8	\$4.5	\$69.2	\$4.8	\$67.7	\$67.7	\$67.7
ROCK ISLAND	\$374.2	\$42.3	\$0.4	\$0.7	\$85.5	\$252.3	\$2,104.6	\$16.9	\$18.8	\$52.7	\$30.8	\$29.5	\$32.0	\$260.9	\$260.9	\$260.9
ST. CLAIR	\$355.7	\$57	\$0.9	\$21.4	\$14.0	\$223.7	\$2,524.4	\$10.9	\$131.2	\$84.6	\$49.4	\$103.76	\$51.3	\$1,153.4	\$1,153.4	\$1,153.4
SALINE	\$133.5	\$10.0	\$0.2	\$1.3	\$122.0	\$-	\$428.6	\$1.1	\$31.0	\$20.0	\$11.7	\$189.4	\$12.1	\$163.3	\$163.3	\$163.3
SANGAMON	\$263.1	\$57.0	\$0.6	\$3.7	\$-	\$221.6	\$1,382.7	\$23.3	\$92.5	\$59.7	\$34.8	\$77.8	\$36.2	\$35.9	\$35.9	\$35.9
VERMILION	\$124.3	\$56.1	\$0.5	\$3.1	\$30.6	\$34.0	\$1,457.7	\$70.3	\$74.2	\$47.8	\$27.9	\$63.2	\$29.0	\$54.3	\$54.3	\$54.3
WILL	\$258.0	\$75.3	\$0.5	\$5.0	\$13.7	\$163.5	\$1,658.9	\$58.9	\$91.9	\$59.4	\$34.6	\$76.56	\$35.9	\$61.6	\$61.6	\$61.6
WILLIAMSON	\$98.0	\$31	\$0.2	\$2.3	\$56.4	\$-	\$427.6	\$2.2	\$45.0	\$29.0	\$16.9	\$29.64	\$17.6	\$20.5	\$20.5	\$20.5
WINNEBAGO	\$364.9	\$33.0	\$-	\$1.9	\$-	\$-	\$1,698.2	\$225.1	\$97.6	\$63.0	\$36.7	\$78.6	\$38.2	\$25.0	\$25.0	\$25.0
TOTALS-GROUP II	\$6,095.1	\$1,181.9	\$84	\$87.2	\$2,309.8	\$1,872.0	\$635.8	\$2,971.9	\$2,763.7	\$1,378.7	\$888.9	\$518.7	\$2,084.5	\$538.9	\$678.5	\$678.5
Percentages-Group II	12.5	15.5	23.7	1.9	29.6	36.0	100.0	23.5	21.6	21.7	21.7	25.7	21.7	21.7	21.7	21.7
GROUP-III --- Counties having a Population of from 45 to 75 PERSONS per square mile in 1930.	\$178.3	\$24.9	\$-	\$1.0	\$-	\$152.4	\$772.4	\$38.4	\$52.0	\$33.5	\$19.6	\$498.2	\$20.3	\$110.4	\$110.4	\$110.4
ADAMS	\$178.3	\$24.9	\$-	\$1.0	\$-	\$152.4	\$772.4	\$38.4	\$52.0	\$33.5	\$19.6	\$498.2	\$20.3	\$110.4	\$110.4	\$110.4
BOONE	\$41.6	\$11.5	\$-	\$30.1	\$-	\$-	\$223.3	\$2.3	\$12.7	\$8.2	\$4.8	\$122.1	\$5.0	\$68.2	\$68.2	\$68.2
CHAMPAIGN	\$227.7	\$63.0	\$0.2	\$22.2	\$98.1	\$44.2	\$908.0	\$15.7	\$53.3	\$43.3	\$20.0	\$55.1	\$20.8	\$210.8	\$210.8	\$210.8
CHRISTIAN	\$43.6	\$26.2	\$0.3	\$3.6	\$13.3	\$-	\$477.1	\$6.3	\$31.1	\$20.0	\$11.7	\$248.8	\$12.1	\$147.1	\$147.1	\$147.1
COLES	\$35.3	\$17.5	\$0.3	\$0.6	\$16.9	\$-	\$469.4	\$5.5	\$31.1	\$20.0	\$11.7	\$259.7	\$12.1	\$129.3	\$129.3	\$129.3
CRAWFORD	\$25.1	\$15.5	\$0.3	\$1.6	\$7.7	\$-	\$270.5	\$1.1	\$17.8	\$11.4	\$6.7	\$194.0	\$6.9	\$32.6	\$32.6	\$32.6
DE KALB	\$84	\$28.0	\$-	\$3.4	\$52.0	\$-	\$592.6	\$33.0	\$27.3	\$17.6	\$10.3	\$295.1	\$10.7	\$198.6	\$198.6	\$198.6
FULTON	\$49.2	\$23.8	\$0.2	\$10.6	\$14.6	\$-	\$609.8	\$41.5	\$36.8	\$23.7	\$13.8	\$345.3	\$14.4	\$134.3	\$134.3	\$134.3
HENRY	\$140.9	\$20.6	\$0.5	\$3.2	\$12.6	\$104.0	\$673.6	\$18.8	\$36.1	\$23.3	\$13.6	\$416.2	\$14.1	\$151.5	\$151.5	\$151.5
JACKSON	\$92.7	\$26.5	\$0.2	\$1.6	\$44.4	\$-	\$460.6	\$2.3	\$30.4	\$19.2	\$11.2	\$199.7	\$11.7	\$186.1	\$186.1	\$186.1
JEFFERSON	\$222.0	\$21.7	\$-	\$0.6	\$199.7	\$-	\$424.9	\$0.2	\$26.0	\$16.8	\$9.8	\$171.4	\$10.2	\$130.5	\$130.5	\$130.5
KANKAKEE	\$124.3	\$31.8	\$0.3	\$4.8	\$1.5	\$85.9	\$709.4	\$37.6	\$41.8	\$27.0	\$15.6	\$339.5	\$16.4	\$231.5	\$231.5	\$231.5
KNOX	\$69.9	\$25.5	\$0.4	\$2.2	\$1.2	\$83.6	\$799.9	\$16.8	\$42.5	\$27.4	\$16.0	\$402.5	\$16.6	\$278.1	\$278.1	\$278.1
LAWRENCE	\$64	\$53.3	\$-	\$2.3	\$7.0	\$-	\$299.4	\$16.5	\$17.0	\$11.9	\$6.9	\$163.1	\$7.2	\$74.0	\$74.0	\$74.0
LOGAN	\$43.1	\$22.9	\$-	\$1.7	\$18.5	\$-	\$402.8	\$7	\$24.1	\$15.5	\$9.1	\$208.7	\$9.4	\$132.3	\$132.3	\$132.3
MCDONOUGH	\$49.6	\$26.5	\$0.6	\$1.7	\$20.8	\$-	\$350.2	\$7.0	\$22.8	\$14.7	\$8.6	\$220.4	\$8.9	\$67.8	\$67.8	\$67.8
MC HENRY	\$42.5	\$43.1	\$0.5	\$7.6	\$91.3	\$-	\$594.6	\$10.0	\$29.2	\$18.8	\$11.0	\$449.2	\$11.4	\$165.0	\$165.0	\$165.0
MCLEAN	\$199.0	\$53.6	\$0.8	\$4.6	\$24.6	\$115.4	\$1,037.5	\$26.4	\$60.9	\$39.3	\$22.9	\$619.8	\$23.6	\$244.4	\$244.4	\$244.4
MACOUPIN	\$94.7	\$14.5	\$0.2	\$4.5	\$75.5	\$-	\$695.5	\$0.9	\$40.6	\$26.3	\$15.3	\$314.8	\$15.9	\$282.7	\$282.7	\$282.7
MARION	\$90.3	\$22.4	\$0.1	\$4.8	\$63.0	\$-	\$437.9	\$1.0	\$29.8	\$19.2	\$11.2	\$239.8	\$11.7	\$125.1	\$125.1	\$125.1
MASSAC	\$34.6	\$6.8	\$-	\$1.3	\$26.5	\$-	\$158.9	\$0.6	\$11.4	\$7.4	\$4.3	\$63.3	\$4.5	\$67.4	\$67.4	\$67.4
MONTGOMERY	\$56.5	\$33.9	\$0.3	\$7.0	\$15.3	\$-	\$534.7	\$13.3	\$29.2	\$18.8	\$11.0	\$236.0	\$11.4	\$215.0	\$215.0	\$215.0
MORGAN	\$74.6	\$26.7	\$-	\$3.7	\$-	\$44.2	\$422.9	\$8.3	\$25.8	\$18.4	\$10.6	\$229.6	\$11.2	\$116.3	\$116.3	\$116.3
PERRY	\$20.7	\$6.6	\$-	\$0.5	\$11.6	\$-	\$226.9	\$2.0	\$19.0	\$12.3	\$7.2	\$133.7	\$7.4	\$45.3	\$45.3	\$45.3
RANDOLPH	\$27.5	\$10.2	\$-	\$3.1	\$14.2	\$-	\$341.0	\$12.8	\$24.1	\$15.5	\$9.1	\$163.7	\$9.4	\$86.4	\$86.4	\$86.4
STEPHENSON	\$140.9	\$52.3	\$-	\$1.6	\$-	\$70.0	\$525.4	\$10.1	\$33.0	\$21.3	\$12.4	\$339.4	\$12.9	\$96.3	\$96.3	\$96.3
TAZEWELL	\$74	\$22.4	\$0.4	\$5.5	\$14.6	\$34.5	\$782.9	\$3.8	\$36.1	\$24.5	\$14.3	\$331.0	\$14.9	\$356.3	\$356.3	\$356.3
UNION	\$42	\$9.4	\$-	\$1.4	\$3.4	\$-	\$195.5	\$1.2	\$16.5	\$10.6	\$6.2	\$101.0	\$6.4	\$56	\$56	\$56
WABASH	\$30.2	\$22.0	\$-	\$0.2	\$8.0	\$-	\$172.1	\$1.0	\$10.8	\$6.9	\$4.1	\$83.9	\$4.2	\$61.2	\$61.2	\$61.2
WHITESIDE	\$106.2	\$15.3	\$-	\$20.0	\$70.9	\$-	\$632.9	\$35.9	\$32.3	\$20.9	\$12.2	\$363.1	\$12.6	\$155.9	\$155.9	\$155.9
TOTALS-GROUP III	\$2,699.4	\$637.4	\$56	\$127.1	\$978.1	\$751.2	\$1,520.3	\$376.0	\$970.0	\$584.7	\$341.2	\$822.6	\$354.5	\$441.0	\$441.0	\$441.0
Percentages-Group III	5.5	10.9	15.8	2.8	12.5	14.5	14.3	3.0	14.3	14.3	14.3	17.5	14.3	14.1	14.1	14.1
GROUP-IV --- Counties having a population of from 30 to 45 PERSONS per square mile in 1930.	\$250	\$11.5	\$-	\$1.5	\$12.0	\$-	\$202.0	\$1.2	\$12.0	\$7.8	\$4.5	\$98.1	\$4.7	\$73.7	\$73.7	\$73.7
BOND	\$250	\$11.5	\$-	\$1.5	\$12.0	\$-	\$202.0	\$1.2	\$12.0	\$7.8	\$4.5	\$98.1	\$4.7	\$73.7	\$73.7	\$73.7
BUREAU	\$108.8	\$35.1	\$0.3	\$9.5	\$63.9	\$-	\$740.4	\$12.0	\$32.3	\$20.9	\$12.2	\$343.6	\$12.6	\$306.8	\$306.8	\$306.8
CALHOUN	\$5.3	\$4.6	\$0.1	\$0.6	\$-	\$-	\$62.7	\$1.1	\$6.9	\$4.5	\$2.6	\$4				

TABLE IV.
ALL TAXES, IMPOSTS AND RECEIPTS (IN THOUSANDS OF DOLLARS) BY ALL GROUPS
OF UNITS OF GOVERNMENT IN ILLINOIS IN 1930.

This Table gives the Totals of Tables II and III by Counties, also the
Approximate Amount which each Group of Units of Government in each
County paid of all Taxes and Imposts Collected in 1930.

COUNTIES BY GROUPS.	ALL TAXES IMPOSTS AND COLLECTIONS BY GROUPS OF UNITS OF GOVERNMENT.										TOTAL	THESE WERE PAID BY GROUPS OF UNITS OF GOV'T. AS BELOW					
	TOTAL	State	Counties	Townships	Places in Class 1.	Places in Class 2.	Places in Class 3.	Places in Class 4.	Places in Class 5.	Townships		Places in Class 1.	Places in Class 2.	Places in Class 3.	Places in Class 4.	Places in Class 5.	
STATE TOTALS	\$82407.1	\$136227.3	\$45208.9	\$40407.8	\$22328.6	\$44079.7	\$47140.2	\$71806	\$239834.0	\$582407.1	\$11516.1	\$38011.3	\$65503.1	\$73745.8	\$12068.3	\$321482.5	
STATE Percentages	100.0	23.4	7.8	6.9	3.8	7.6	8.1	12	41.2	100.0	12.3	6.5	11.2	12.7	2.1	55.2	
GROUP I.	Counties having a Population of over 400 PERSONS per square mile in 1930																
COOK	\$384168.7	\$69243.1	\$27486.2	\$1447.6	\$815.6	\$16203.2	\$20139.0	-	\$239834.0	\$384965.4	\$2,599.0	\$11,141.6	\$21088.7	\$28653.6	-	\$321482.5	
Percentages-Group I.	66.0	50.8	60.8	3.6	44.0	36.7	42.7	-	100.0	66.1	3.6	29.3	32.2	38.9	-	100.0	
GROUP II.	Counties having a Population of from 75 to 400 PERSONS per square mile in 1930.																
ALEXANDER	\$961.6	\$362.4	\$109.7	\$91.8	\$2.4	\$368.3	-	-	-	\$910.6	\$221.7	\$76.3	\$612.6	-	-	-	
DU PAGE	\$8301.0	\$1691.2	\$499.5	\$473.0	\$252.7	\$384.6	-	-	-	\$8273.9	\$947.9	\$447.8	\$6878.2	-	-	-	
FRANKLIN	\$2798.2	\$773.5	\$106.0	\$1099.6	\$135.0	\$683.9	-	-	-	\$2826.3	\$1375.5	\$321.0	\$1129.8	-	-	-	
KANE	\$7638.9	\$2158.3	\$502.7	\$74.1	\$218.0	\$685.3	\$3500.5	-	-	\$7670.9	\$1005.5	\$385.3	\$1022.5	\$5257.6	-	-	
LAKE	\$9626.6	\$3037.2	\$785.5	\$856.9	\$394.9	\$2702.1	\$18500	-	-	\$9570.9	\$1525.5	\$854.7	\$4072.8	\$3117.9	-	-	
LA SALLE	\$5745.5	\$2091.4	\$572.7	\$337.3	\$656.9	\$1495.3	\$591.9	-	-	\$5828.1	\$1241.0	\$970.8	\$2560.7	\$1055.6	-	-	
MACON	\$3637.3	\$1278.0	\$405.0	\$688.9	\$60.0	-	\$1179.4	-	-	\$3742.0	\$1657.7	\$84.4	-	\$2391.9	-	-	
MADISON	\$6446.5	\$2351.7	\$443.1	\$282.3	\$204.6	\$1103.8	\$1715.0	-	-	\$6491.9	\$1381.3	\$671.7	\$1782.8	\$2656.1	-	-	
PEORIA	\$7488.4	\$2193.9	\$570.9	\$827.4	\$181.6	\$67.7	-	\$3646.9	-	\$7302.2	\$1415.5	\$344.9	\$118.7	-	\$6125.1	-	
PULASKI	\$453.5	\$187.7	\$59.6	\$74.4	\$68.8	\$90.0	-	-	-	\$448.2	\$195.6	\$66.7	\$85.9	-	-	-	
ROCK ISLAND	\$6064.1	\$2389.4	\$437.8	\$1328.0	\$76.0	\$297.1	\$1535.7	-	-	\$6206.6	\$1670.6	\$203.5	\$616.3	\$3716.2	-	-	
ST. CLAIR	\$8693.5	\$2952.7	\$776.2	\$467.5	\$683.7	\$572.8	\$3246.6	-	-	\$8187.4	\$989.0	\$1200.6	\$854.8	\$5143.0	-	-	
SALINE	\$1236.1	\$476.9	\$47.8	\$347.7	\$32.1	\$344.5	-	-	-	\$1226.0	\$572.2	\$96.6	\$609.2	-	-	-	
SANGAMON	\$5681.2	\$1809.3	\$462.8	\$606.6	\$208.8	-	\$2593.7	-	-	\$5779.9	\$1183.9	\$426.8	-	\$4169.2	-	-	
VERMILION	\$4613.3	\$1778.5	\$401.6	\$797.2	\$181.6	\$82.2	\$1172.2	-	-	\$4433.9	\$1449.0	\$396.6	\$520.8	\$2067.5	-	-	
WILL	\$6064.3	\$2020.5	\$622.4	\$1231.2	\$256.7	\$71.4	\$1862.7	-	-	\$5908.9	\$2237.4	\$456.8	\$189.8	\$2985.9	-	-	
WILLIAMSON	\$3248.1	\$536.3	\$145.0	\$1705.7	\$83.0	\$77.1	-	-	-	\$3446.5	\$2020.6	\$182.6	\$1243.3	-	-	-	
WINNEBAGO	\$7263.1	\$2127.8	\$655.3	\$813.8	\$132.5	-	-	\$3533.7	-	\$7485.7	\$1294.6	\$247.9	-	-	\$5943.2	-	
TOTALS- GROUP II	\$96167.8	\$30216.7	\$7603.6	\$13149.6	\$3683.3	\$1488.6	\$19247.7	\$71806	-	\$96167.9	\$21563.5	\$7677.0	\$22298.2	\$32560.9	\$12068.3	-	
Percentages-Group II	16.5	22.2	16.6	32.5	17.4	33.8	40.8	100.0	-	16.5	30.2	20.2	34.0	44.1	10.0	-	
GROUP III.	Counties having a Population of from 45 to 75 PERSONS per square mile in 1930.																
ADAMS	\$3285.6	\$1057.9	\$354.3	\$344.5	\$83.4	-	\$1445.5	-	-	\$3431.6	\$804.9	\$224.6	-	\$2402.1	-	-	
BOONE	\$882.2	\$301.6	\$89.8	\$159.8	\$21.2	\$309.8	-	-	-	\$816.5	\$331.2	\$88.5	\$456.8	-	-	-	
CHAMPAIGN	\$4875.9	\$1181.2	\$525.2	\$823.7	\$165.2	\$1062.0	\$1118.6	-	-	\$4927.8	\$1464.1	\$381.1	\$1341.5	\$1741.1	-	-	
CHRISTIAN	\$2003.2	\$633.8	\$166.8	\$640.6	\$168.3	\$393.7	-	-	-	\$2009.3	\$1000.9	\$366.8	\$641.6	-	-	-	
COLES	\$1519.0	\$585.5	\$142.5	\$355.0	\$33.6	\$402.4	-	-	-	\$1542.9	\$618.4	\$89.3	\$835.2	-	-	-	
CRAWFORD	\$1135.6	\$339.6	\$82.0	\$460.7	\$21.1	\$161.2	-	-	-	\$1190.6	\$701.9	\$232.7	\$256.0	-	-	-	
DE KALB	\$2480.3	\$770.2	\$232.9	\$506.4	\$217.2	\$753.6	-	-	-	\$2416.2	\$909.8	\$372.6	\$1133.8	-	-	-	
FULTON	\$1996.0	\$767.4	\$202.5	\$488.6	\$227.2	\$310.3	-	-	-	\$2043.1	\$945.5	\$519.1	\$578.5	-	-	-	
HENRY	\$2553.0	\$811.2	\$238.5	\$632.6	\$110.5	\$190.8	\$509.4	-	-	\$2579.8	\$1071.9	\$280.4	\$420.1	\$807.4	-	-	
JACKSON	\$1444.7	\$523.4	\$112.0	\$236.4	\$50.8	\$522.1	-	-	-	\$1408.7	\$456.3	\$136.6	\$815.8	-	-	-	
JEFFERSON	\$1373.2	\$484.3	\$128.3	\$180.6	\$26.4	\$553.6	-	-	-	\$1310.9	\$408.9	\$90.0	\$812.0	-	-	-	
KANKAKEE	\$2391.5	\$783.3	\$189.4	\$425.6	\$137.3	\$53.9	\$706.4	-	-	\$2366.4	\$808.5	\$308.0	\$116.2	\$1133.7	-	-	
KNOX	\$2929.9	\$1001.2	\$283.8	\$343.1	\$83.9	\$22.4	\$1195.5	-	-	\$2861.3	\$674.6	\$228.1	\$228.0	\$1730.6	-	-	
LAWRENCE	\$1009.2	\$362.1	\$114.4	\$283.2	\$88.8	\$160.7	-	-	-	\$1022.8	\$513.3	\$203.0	\$306.5	-	-	-	
LOGAN	\$1617.9	\$577.7	\$193.3	\$453.3	\$113.4	\$274.2	-	-	-	\$1604.4	\$828.3	\$249.8	\$526.3	-	-	-	
MC DONOUGH	\$1388.8	\$484.1	\$155.3	\$240.5	\$76.6	\$430.3	-	-	-	\$1433.6	\$561.5	\$191.5	\$680.6	-	-	-	
MCHENRY	\$2285.4	\$776.8	\$230.1	\$600.2	\$231.6	\$446.6	-	-	-	\$2264.3	\$1041.1	\$485.3	\$737.9	-	-	-	
MCLEAN	\$4443.9	\$1441.1	\$436.5	\$1002.6	\$201.5	\$207.5	\$154.6	-	-	\$4499.7	\$1747.7	\$466.9	\$363.3	\$1921.8	-	-	
MACOUPIN	\$1925.3	\$818.5	\$152.1	\$499.4	\$118.1	\$337.2	-	-	-	\$1842.8	\$851.5	\$316.1	\$675.2	-	-	-	
MARION	\$1465.8	\$510.9	\$106.7	\$150.5	\$8.4	\$610.3	-	-	-	\$1487.7	\$507.1	\$219.4	\$917.6	-	-	-	
MASSAC	\$507.3	\$194.6	\$40.7	\$103.0	\$24.5	\$144.5	-	-	-	\$496.2	\$203.3	\$59.3	\$233.6	-	-	-	
MONTGOMERY	\$1561.7	\$658.6	\$154.6	\$402.0	\$160.1	\$166.4	-	-	-	\$1490.6	\$732.7	\$376.1	\$381.8	-	-	-	
MORGAN	\$1626.2	\$589.5	\$212.5	\$274.5	\$143.0	-	\$406.7	-	-	\$1650.6	\$631.3	\$248.3	-	\$771.0	-	-	
PERRY	\$718.6	\$292.3	\$82.5	\$135.9	\$21.3	\$186.0	-	-	-	\$767.1	\$332.7	\$69.5	\$364.9	-	-	-	
RANDOLPH	\$912.6	\$405.5	\$77.0	\$150.1	\$93.7	\$182.3	-	-	-	\$945.0	\$389.2	\$250.0	\$305.8	-	-	-	
STEPHENSON	\$2062.1	\$684.2	\$215.1	\$377.4	\$65.3	-	\$700.1	-	-	\$2128.4	\$730.7	\$205.9	-	\$1191.8	-	-	
TAZEWELL	\$2688.3	\$978.6	\$213.1	\$627.8	\$221.5	\$130.6	\$516.7	-	-	\$2519.6	\$1029.0	\$433.1	\$225.7	\$831.8	-	-	
UNION	\$601.3	\$241.8	\$56.9	\$145.7	\$62.5	\$94.4	-	-	-	\$629.0	\$329.8	\$142.1	\$157.1	-	-	-	
WABASH	\$605.2	\$219.1	\$67.5	\$180.3	\$17.1	\$121.2	-	-	-	\$597.5	\$288.5	\$56.9	\$252.1	-	-	-	
WHITESIDE	\$2209.6	\$807.5	\$194.4	\$464.0	\$95.5	\$648.2	-	-	-	\$2213.2	\$862.1	\$240.9	\$1110.2	-	-	-	
TOTALS- GROUP III	\$56499.3	\$19442.5	\$5450.7	\$11694.0	\$3262.2	\$8962.2	\$7753.5	-	-	\$56557.6	\$21620.3	\$7531.9	\$4874.1	\$2531.3	-	-	
Percentages-Group III	9.7	14.3	12.1	28.9	14.6	20.2	16.5	-	-	9.7	30.2	19.8	22.7	17.0	-	-	
GROUP IV.	Counties having a Population of from 30 to 45 PERSONS per square mile in 1930.																
BOND	\$548.2	\$249.5	\$72.2	\$135.4	\$34.5	\$71.6	-	-	-	\$533.9	\$281.8	\$115.9	\$136.2	-	-	-	
BUREAU	\$2277.3	\$916.0	\$237.6	\$625.7	\$246.9	\$251.1	-	-	-	\$2130.0	\$1094.2	\$393.3	\$496.5	-	-	-	
CALHOUN	\$234.8	\$94.4	\$34.9	\$76.6	\$29.0	-	-	-	-	\$263.2	\$187.4	\$81.8	-	-	-	-	
CARROLL	\$1049.7	\$458.7	\$94.1	\$253.5	\$105.6	\$137.8	-	-	-	\$953.8	\$465.4	\$234.8	\$253.6	-	-	-	
CASS	\$919.9	\$360.7	\$46.4	\$182.2	\$80.7	\$249.9	-	-	-	\$860.5	\$321.5	\$173.8	\$385.2	-	-	-	
CLARK	\$811.9	\$314.4	\$67.4	\$298.4	\$131.7	-	-	-	-	\$796.9	\$524.3	\$272.6	-	-	-	-	
CLAY	\$526.0	\$230.7	\$36.7	\$122.8	\$71.8	\$26.0	-	-	-	\$521.5	\$241.8	\$110.6	\$169.1	-	-	-	
CLINTON	\$710.6	\$308.4	\$76.6	\$171.9	\$111.0	\$64.7	-	-	-	\$717.3	\$366.5	\$268.1	\$82.7	-	-	-	
DEWITT	\$1041.3	\$361.8	\$93.4	\$285.4													

ALL TAXATION (IN THOUSANDS OF DOLLARS) SPECIFICALLY IMPOSED FOR HIGHWAY PURPOSES IN ILLINOIS IN 1930.

This Table shows all Specific Imposts for Highways. Practically all Highway Costs are paid out of the Specifically Dedicated Sources of Revenue Listed.

COUNTIES BY GROUPS	TOTALS	TAXES IMPOSED ON GENERAL PROPERTY (1)				IMPOSTS UPON MOTOR VEHICLES AND THEIR OWNERS OR OPERATORS.				Highway Taxes upon (1) Railroads	Highway Privilege Tax. (1)	TAXES AND IMPOSTS WERE PAID AS BELOW BY					
		Total	County	Local	Special Assess'ts	Total	Vehicle, Driv- & Chauffeurs Licenses (1)	Motor Fuel Tax. (2)	Oil (2) Inspection			Townships	Places in Class 1.	Places in Class 2.	Places in Class 3.	Places in Class 4.	Places in Class 5.
STATE TOTALS	\$150,266.7	\$24,452.2	\$7,076.2	\$23,122.8	\$56,260.2	\$46,974.6	\$18,447.2	\$28,246.7	\$280.7	\$3,658.4	\$7,744.5	\$16,996.9	\$15,053.3	\$21,479.3	\$22,174.8	\$3,702.8	\$709/3.6
State Percentages	100.0	61.5	4.7	19.4	37.4	31.3	12.3	18.8	0.2	2.4	4.8	11.3	10.0	14.3	14.7	2.5	47.2
GROUP I Counties having a Population of over 400 PERSONS per square mile in 1930																	
COOK	\$75,512.9	\$20,540.1	\$2,494.3	\$13,018.9	\$45,026.9	\$20,047.0	\$7,221.8	\$12,203.9	\$121.3	\$794.1	\$6,131.7	\$346.0	\$4,383.4	\$5,712.9	\$6,157.0	—	\$709/3.6
Percentages-Group I	50.2	65.5	35.2	44.7	80.0	42.7	41.9	43.2	43.2	21.7	85.5	2.0	29.1	26.6	27.8	—	100.0
GROUP II Counties having a Population of from 75 to 400 PERSONS per square mile in 1930																	
ALEXANDER	\$306.9	\$170.8	\$44.3	\$22.7	\$43.8	\$100.2	\$38.5	\$61.1	\$0.6	\$28.7	\$7.2	\$54.3	\$37.9	\$214.7	—	—	—
DUPAGE	3,171.4	2,285.7	118.4	338.2	1,769.1	1,556.0	300.0	451.1	4.5	54.6	81.5	244.9	237.0	269.5	—	—	—
FRANKLIN	678.9	298.3	35.2	155.8	67.3	333.4	123.9	207.5	2.0	35.3	11.9	160.6	145.1	373.2	—	—	—
KANE	2,461.6	1,284.2	105.0	407.2	772.0	966.5	394.4	566.5	5.6	53.6	157.3	211.3	117.7	427.7	1,704.9	—	—
LAKE	2,738.0	1,662.2	132.6	470.2	999.4	923.0	370.5	547.1	5.4	72.6	80.2	300.2	293.3	1,079.1	1,065.4	—	—
LA SALLE	1,720.8	830.1	154.4	543.3	126.4	769.3	301.4	463.3	4.6	75.8	45.6	421.8	221.6	681.1	396.3	—	—
MACON	1,444.6	768.5	58.7	315.5	394.3	649.1	243.3	401.8	4.0	27.0	—	248.5	73.8	—	1,120.3	—	—
MADISON	2,076.6	330.2	89.3	329.6	511.3	918.8	378.1	594.8	5.9	99.0	68.6	269.5	233.7	645.7	925.7	—	—
PEORIA	2,331.6	1,190.6	153.7	512.2	524.7	1,000.8	400.9	594.0	5.9	51.1	89.1	470.9	101.7	27.4	—	1,791.6	—
PULASKI	146.6	61.3	28.5	32.8	—	69.2	24.4	44.4	0.4	15.6	0.5	59.6	66.7	20.9	—	—	—
ROCK ISLAND	1,862.4	936.8	78.4	262.4	596.0	829.5	314.4	510.0	5.1	32.7	63.4	128.6	62.1	178.8	1,992.9	—	—
ST. CLAIR	2,346.4	1,115.3	201.0	283.8	630.5	1,037.6	405.5	625.9	6.2	95.9	97.6	220.9	293.5	177.1	1,714.9	—	—
SALINE	359.2	145.7	15.2	97.2	33.3	189.4	74.3	114.0	1.1	17.3	6.8	85.5	51.3	222.4	—	—	—
SANGAMON	1,381.6	537.8	94.9	318.5	124.4	778.3	310.8	462.9	4.6	65.5	—	151.1	145.5	—	1,085.0	—	—
VERMILION	1,477.0	706.2	44.2	459.7	202.3	663.2	242.7	416.4	4.1	103.4	4.2	340.0	180.1	177.1	779.8	—	—
WILL	1,864.1	915.5	136.7	436.8	282.0	765.6	297.9	463.0	4.7	155.7	27.3	459.7	155.4	30.4	1,158.6	—	—
WILLIAMSON	703.8	393.1	35.4	223.8	133.9	296.4	108.9	185.6	1.9	7.3	7.0	192.2	68.1	443.5	—	—	—
WINNEBAGO	2,139.6	1,010.6	137.6	574.1	298.9	978.6	383.5	589.2	5.9	46.9	103.5	178.0	50.4	—	—	1,911.2	—
TOTALS-GROUP II	\$29,277.1	\$15,242.9	\$1,225.3	\$6,003.8	\$7,503.6	\$12,089.5	\$4,713.4	\$7,298.6	\$72.5	\$1,038.0	\$51.7	\$4,137.6	\$2,538.9	\$7,394.0	\$1,443.8	\$3,702.8	—
Percentages-Group II	19.5	16.5	24.4	20.6	13.4	23.7	25.6	25.8	25.8	28.4	11.9	24.4	16.8	34.4	51.8	100.0	—
GROUP III Counties having a Population of from 45 to 75 PERSONS per square mile in 1930																	
ADAMS	\$105.75	\$50.3	\$142.0	\$142.6	\$235.7	\$498.2	\$194.5	\$300.7	\$3.0	\$22.2	\$16.8	\$182.4	\$116.2	—	\$758.9	—	—
BOONE	292.4	153.3	30.6	97.2	31.5	122.1	52.2	69.2	0.7	6.1	4.9	99.3	62.8	130.3	—	—	—
CHAMPAIGN	2,175.1	1,565.9	308.0	302.8	955.1	553.1	223.1	326.7	3.3	56.1	—	492.6	152.4	760.6	769.5	—	—
CHRISTIAN	689.3	401.7	40.2	345.5	16.0	248.8	106.6	140.8	1.4	38.8	—	266.6	188.8	233.9	—	—	—
COLES	495.0	200.9	45.5	152.1	3.3	259.7	103.6	154.6	1.5	24.3	10.1	177.8	40.9	276.3	—	—	—
CRAWFORD	410.1	197.0	21.2	164.5	11.3	194.0	76.8	116.0	1.2	18.3	0.8	192.4	123.5	94.2	—	—	—
DE KALB	834.7	504.6	31.0	176.9	236.7	295.1	120.6	172.8	1.7	35.0	—	230.0	122.3	482.4	—	—	—
FULTON	599.6	236.0	65.6	140.8	29.6	345.3	141.1	202.2	2.0	18.3	—	219.8	180.5	199.3	—	—	—
HENRY	817.2	372.6	71.2	194.9	106.5	416.2	156.7	256.9	2.6	28.4	—	239.4	126.5	192.0	253.3	—	—
JACKSON	493.3	247.3	45.2	63.7	138.4	199.7	82.4	116.1	1.2	33.6	12.7	107.1	59.1	326.5	—	—	—
JEFFERSON	436.2	218.3	45.7	48.8	124.4	171.4	68.5	101.9	1.0	37.9	8.0	93.6	50.5	292.1	—	—	—
KANKAKEE	857.6	450.8	49.5	284.2	117.1	339.5	140.6	196.9	2.0	67.3	—	262.7	134.7	44.8	415.4	—	—
KNOX	1,043.3	588.5	72.3	171.2	345.0	402.5	164.4	235.8	2.3	52.3	—	114.5	117.1	169.5	642.2	—	—
LAWRENCE	366.8	181.2	22.2	133.3	25.7	163.1	62.8	99.3	1.0	17.8	4.7	158.1	84.8	123.9	—	—	—
LOGAN	453.5	214.2	38.4	147.5	28.3	208.7	84.0	123.6	1.1	22.2	8.4	163.7	86.9	196.9	—	—	—
MCDONOUGH	420.5	184.3	33.2	33.9	57.2	220.4	93.2	125.9	1.3	10.9	4.9	150.0	82.2	188.3	—	—	—
MC HENRY	648.9	271.3	70.4	175.0	25.9	349.2	141.9	205.4	1.9	28.4	—	230.5	189.4	229.0	—	—	—
MCLEAN	1,350.4	680.3	40.5	459.2	181.2	619.8	246.8	369.4	3.6	47.4	2.3	450.9	173.3	116.8	509.4	—	—
MACOUPIN	546.4	207.0	40.6	149.4	17.0	314.8	123.2	189.7	1.9	16.8	7.8	171.8	140.1	294.5	—	—	—
MARION	555.5	274.2	21.1	98.3	154.8	239.8	99.8	138.6	1.4	20.0	21.5	96.1	93.9	366.1	—	—	—
MASSAC	125.9	43.0	11.3	37.7	—	63.3	25.8	37.1	0.4	9.5	4.1	47.4	25.4	53.1	—	—	—
MONTGOMERY	487.8	208.1	40.2	159.9	8.0	236.0	93.7	140.9	1.4	43.7	—	188.1	172.7	127.0	—	—	—
MORGAN	536.3	270.6	53.4	135.3	81.9	229.6	91.0	137.2	1.4	26.9	11.2	180.5	63.1	—	294.7	—	—
PERRY	223.1	76.6	16.2	51.3	9.1	133.7	53.8	79.1	0.8	7.3	5.5	68.3	37.5	117.3	—	—	—
RANDOLPH	346.7	141.8	22.9	85.6	33.3	183.7	72.7	109.9	1.1	18.3	2.9	117.0	120.4	109.3	—	—	—
STEPHENSON	675.9	300.7	61.1	165.5	74.1	339.4	132.0	205.4	2.0	22.3	13.5	186.4	92.5	—	397.0	—	—
TAZEWELL	923.6	524.2	65.4	305.3	153.5	331.0	132.2	196.8	2.0	68.4	—	295.2	170.5	90.3	367.6	—	—
UNION	181.9	70.1	17.4	50.3	2.0	101.0	40.6	59.8	0.6	10.8	—	76.3	62.2	43.4	—	—	—
WABASH	196.5	95.1	15.3	79.8	—	83.9	32.4	51.0	0.5	17.5	—	100.0	33.8	62.7	—	—	—
WHITESIDE	645.1	251.0	67.2	156.5	27.3	363.1	149.4	211.6	2.1	30.2	0.8	229.3	115.3	300.5	—	—	—
TOTALS-GROUP III	\$18,888.1	\$9,664.1	\$1,665.2	\$4,769.0	\$3,229.9	\$8,222.1	\$3,306.4	\$4,971.3	\$48.4	\$570.9	\$140.9	\$5,594.4	\$3,218.7	\$5,561.0	\$4,514.0	—	—
Percentages-Group III	12.6	10.5	23.5	16.4	5.7	17.5	17.9	17.3	17.3	23.4	2.0	32.9	21.4	23.9	20.4	—	—
GROUP IV Counties having a Population of from 30 to 45 PERSONS per square mile in 1930																	
BOND	\$166.8	\$82.2	\$15.0	\$40.2	\$3.0	\$98.1	\$40.5	\$57.0	\$0.6	\$10.5	—	\$70.9	\$53.7	\$42.2	—	—	—
BUREAU	710.6	307.3	65														

[illegible]

COOPERATIVE STUDY OF ILLINOIS HIGHWAYS AND FINANCE				TABLE VII.				THE U.S. BUREAU OF PUBLIC ROADS. THE UNIVERSITY OF WISCONSIN.			
TOTAL EXPENDITURES BY PURPOSE OF EXPENDITURE AND ALLOCATION OF TOTAL EXPENDITURES BY GROUPS OF GOVERNMENTAL UNITS. (IN ILLINOIS IN 1930.)											
COUNTIES BY GROUPS.	COMBINED EXPENDITURES BY ALL GOVERNMENTAL UNITS.					EXPENDITURES WERE ALLOCABLE AS BELOW to					
	TOTALS	High ways	Education	Public Benefit.	Govern- ment.	Townships	Places in Class 1.	Places in Class 2.	Places in Class 3.	Places in Class 4.	Places in Class 5.
STATE TOTALS	\$51,249.5	\$166,298.9	\$167,599.3	\$188,307.9	\$29,043.4	\$106,688.4	\$32,529.4	\$54,720.7	\$59,701.6	\$9,942.8	\$287,666.6
State Percentages	100.0 100.0	30.1 100.0	30.4 100.0	34.2 100.0	5.3 100.0	19.4 100.0	5.9 100.0	9.9 100.0	10.8 100.0	1.8 100.0	52.2 100.0
GROUP I Counties having a Population of over 400 PERSONS per square mile in 1930.											
COOK	\$344,075.5	\$93,747.3	\$94,281.9	\$138,082.9	\$17,963.4	\$10,473.8	\$7,083.4	\$17,859.7	\$20,992.0	—	\$287,666.6
Percentages-Group I	100.0 62.4	27.3 56.4	27.4 56.3	40.1 73.3	52 61.9	3.0 9.8	2.1 21.8	5.2 32.6	6.1 35.2	—	83.6 100.0
GROUP II Counties having a Population of from 75 to 400 PERSONS per square mile in 1930.											
ALEXANDER	1,077.5	365.3	339.8	303.9	68.5	509.0	62.3	506.2	—	—	—
DU PAGE	7,985.6	2,785.4	3,025.8	1,699.8	474.6	2,801.5	354.9	4,829.2	—	—	—
FRANKLIN	2,438.0	681.4	1,024.8	581.8	150.0	938.3	438.3	1,061.4	—	—	—
KANE	7,805.9	3,088.7	2,675.3	1,625.7	416.2	2,317.2	381.9	1,168.4	3,938.4	—	—
LAKE	8,115.2	2,453.0	2,947.4	2,292.3	422.5	2,446.2	637.3	3,269.4	1,762.3	—	—
LA SALLE	4,972.8	1,210.5	2,165.7	1,304.2	292.4	1,747.6	386.0	2,189.0	650.2	—	—
MACON	4,401.2	751.1	1,950.6	1,461.0	238.5	1,420.8	192.1	—	2,788.3	—	—
MADISON	6,811.5	1,877.6	2,635.0	1,894.7	404.2	2,089.5	545.9	1,657.5	2,518.6	—	—
PEORIA	6,832.3	1,764.5	2,237.4	2,506.7	323.7	1,441.7	317.0	91.4	—	4,982.2	—
PULASKI	656.2	294.4	206.1	121.2	34.5	408.8	170.3	77.1	—	—	—
ROCK ISLAND	5,643.5	1,642.2	2,225.8	1,529.8	245.7	1,418.7	384.1	685.8	3,154.9	—	—
ST. CLAIR	8,114.4	1,932.6	3,253.4	2,447.6	480.8	2,088.5	857.7	58.0	5,110.2	—	—
SALINE	1,344.1	496.1	426.7	344.2	77.1	782.4	102.7	459.0	—	—	—
SANGAMON	5,295.1	1,387.5	2,056.9	1,468.3	342.4	1,642.8	633.7	—	3,018.6	—	—
VERMILION	4,218.7	1,106.6	1,808.0	1,082.4	221.7	1,564.0	406.9	580.7	1,667.1	—	—
WILL	7,007.3	2,772.2	2,465.3	1,435.9	333.9	3,317.9	476.6	179.9	3,032.9	—	—
WILLIAMSON	2,087.1	450.3	936.2	548.9	151.7	908.2	237.2	941.7	—	—	—
WINNEBAGO	6,746.4	1,755.2	2,239.5	2,500.7	251.0	1,561.8	224.0	—	—	4,960.6	—
TOTALS- GROUP II	\$9,552.8	\$2,614.6	\$3,465.7	\$25,149.1	\$4,329.4	\$29,404.9	\$6,808.9	\$17,754.7	\$27,641.5	\$9,942.8	—
Percentages-Group II	100.0 16.6	29.3 16.1	37.8 20.7	27.5 13.4	5.4 17.0	32.1 27.6	7.4 20.9	19.4 32.4	30.2 46.3	10.3 100.0	—
GROUP III Counties having a Population of from 45 to 75 PERSONS per square mile in 1930.											
ADAMS	4,018.4	1,363.7	1,131.8	1,265.7	257.2	1,292.5	190.0	—	2,535.9	—	—
BOONE	731.2	194.9	258.8	221.3	56.2	321.6	98.4	311.2	—	—	—
CHAMPAIGN	3,326.0	912.7	1,363.6	889.3	160.4	1,405.2	308.8	649.1	962.9	—	—
CHRISTIAN	2,053.8	668.4	790.0	483.6	111.8	1,132.7	306.3	614.8	—	—	—
COLES	1,883.7	611.5	721.6	429.0	121.6	713.0	121.7	1,049.0	—	—	—
CRAWFORD	896.5	229.9	386.4	221.1	59.1	561.0	168.0	167.5	—	—	—
DE KALB	2,441.5	868.8	976.5	488.2	108.0	1,303.6	295.1	842.8	—	—	—
FULTON	2,492.2	1,003.1	828.8	521.4	138.9	1,494.7	500.3	497.2	—	—	—
HENRY	3,178.4	1,504.5	869.6	658.7	145.6	1,898.6	219.4	321.6	738.8	—	—
JACKSON	1,562.9	479.7	603.1	386.9	93.2	818.2	161.8	582.9	—	—	—
JEFFERSON	1,613.1	807.3	438.9	287.5	79.4	949.7	105.7	557.7	—	—	—
KANKAKEE	2,222.6	567.8	887.1	647.0	120.7	888.4	417.3	99.0	817.9	—	—
KNOX	3,342.9	1,475.8	895.7	804.0	167.4	1,526.2	249.3	125.0	1,442.4	—	—
LAWRENCE	940.4	262.7	361.3	260.3	56.1	533.2	188.8	218.4	—	—	—
LOGAN	1,688.4	592.2	593.5	399.7	103.0	1,004.6	224.4	459.4	—	—	—
MCDONOUGH	1,776.4	348.7	577.2	371.0	79.5	644.5	149.6	582.3	—	—	—
MCHENRY	2,804.5	1,036.9	1,062.7	544.1	160.8	1,528.0	463.6	812.9	—	—	—
MCLEAN	4,036.2	1,286.0	1,453.9	1,043.8	254.5	1,796.6	420.2	281.2	—	—	—
MACOUPIN	2,603.4	1,153.1	906.3	401.0	143.0	1,614.5	289.6	699.3	1,540.2	—	—
MARION	2,007.8	854.4	603.7	486.2	63.5	870.2	249.3	888.3	—	—	—
MASSAC	692.8	240.6	273.9	149.5	22.8	384.0	76.4	232.4	—	—	—
MONTGOMERY	1,703.9	571.1	574.5	426.7	131.6	831.4	482.0	390.5	—	—	—
MORGAN	2,548.3	989.7	486.3	976.5	95.8	1,133.2	166.5	—	1,248.6	—	—
PERRY	883.4	218.8	355.1	255.5	54.0	437.3	91.1	355.0	—	—	—
RANDOLPH	1,292.7	684.4	319.6	222.6	66.1	851.8	189.8	251.1	—	—	—
STEPHENSON	2,352.7	1,071.8	652.0	510.7	118.2	1,221.3	213.9	—	917.5	—	—
TAZEWELL	3,209.5	1,065.8	1,450.6	493.0	160.1	1,437.9	420.9	486.8	863.9	—	—
UNION	809.8	305.3	297.9	165.5	37.1	543.4	138.0	124.4	—	—	—
WABASH	523.8	133.0	229.6	133.4	27.8	227.5	67.9	228.4	—	—	—
WHITESIDE	2,338.4	897.3	800.9	515.5	124.7	1,194.6	248.1	895.7	—	—	—
TOTALS- GROUP III	\$61,573.6	\$22,399.9	\$21,196.9	\$14,658.7	\$3,318.1	\$30,559.4	\$7,222.2	\$12,723.9	\$11,068.1	—	—
Percentages-Group III	100.0 11.2	36.4 13.5	34.4 12.6	23.8 7.8	5.4 11.4	49.6 28.6	11.7 22.2	20.7 23.3	18.0 18.5	—	—
GROUP IV Counties having a Population of from 30 to 45 PERSONS per square mile in 1930.											
BOND	831.8	414.5	214.4	160.0	42.9	553.7	125.6	152.5	—	—	—
BUREAU	2,611.1	975.1	917.3	566.9	151.2	1,536.4	511.5	563.2	—	—	—
CALHOUN	775.4	627.9	75.2	56.6	15.7	723.1	52.3	—	—	—	—
CARROLL	1,444.5	658.9	478.3	243.7	63.6	890.9	331.7	221.9	—	—	—
CASS	992.5	427.8	287.5	206.3	70.9	525.9	152.1	314.5	—	—	—
CLARK	1,067.7	450.3	373.9	187.7	59.8	734.6	333.1	—	—	—	—
CLAY	580.4	196.1	224.8	126.2	33.3	354.7	89.2	136.5	—	—	—
CLINTON	771.3	240.5	201.8	71.2	57.8	377.3	270.1	123.9	—	—	—
DE WITT	1,189.1	442.3	391.8	285.0	70.0	716.4	144.2	328.5	—	—	—
DOUGLAS	1,294.0	569.0	442.5	228.2	54.3	856.8	326.7	110.5	—	—	—
EDGAR	2,031.6	1,183.1	494.5	290.1	63.9	1,497.8	157.9	375.9	—	—	—
EDWARDS	474.4	188.4	133.1	120.0	32.9	316.6	157.8	—	—	—	—
EFFINGHAM	891.8	374.2	285.3	184.2	48.1	501.3	182.5	208.0	—	—	—
FAYETTE	878.8	282.3	314.5	234.4	47.6	602.9	134.2	141.7	—	—	—
FORD	1,421.9	769.7	381.8	216.3	54.1	1,096.7	203.5	121.7	—	—	—
GREEN	1,159.7	615.4	323.5	162.0	58.8	795.4	201.8	162.5	—	—	—
GRUNDY	1,157.4	430.8	362.9	284.9	78.8	647.3	220.0	290.1	—	—	—
HANCOCK	1,575.1	674.2	542.6	288.1	70.2	1,056.8	518.3	—	—	—	—
HARDIN	193.3	52.6	79.3	49.5	11.9	118.4	74.9	—	—	—	—
JERSEY	560.1	215.8	180.2	129.4	34.7	328.0	76.5	155.6	—	—	—
JO DAVIES	1,273.9	587.0	415.9	213.5	57.5	745.5	328.4	200.0	—	—	—
KENDALL	616.3	249.8	204.4	130.4	31.7	433.3	183.0	—	—	—	—
LEE	2,253.2	847.9	826.5	474.3	104.5	1,127.4	304.8	821.0	—	—	—
LIVINGSTON	2,176.5	749.3									

INDEBTEDNESS (IN THOUSANDS OF DOLLARS) OF THE STATE OF ILLINOIS
AND ITS POLITICAL SUBDIVISIONS ON DECEMBER 31, 1930.

Table showing the Bonded and other Indebtedness by Units of Government, by Counties, by Purpose and the Debt Service on these Obligations, including Special Assessment Debt and Debt Service.

COUNTIES BY GROUPS.	ALL INDEBTEDNESS OUTSTANDING DECEMBER 31, 1930.										INCURRED FOR				DEBT SERVICE IN 1930				
	TOTALS.	State.	Counties.	Town ships.	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	Highways.	Education	Public Benefit	Govern- ment.	TOTALS.	For Highways.	For Education	For Public Benefit.	For Govern- ment.	
STATE TOTALS.	\$959,238.4	\$200,462.0	\$604,88.9	\$25,130.4	\$65,650.4	\$105,926.1	\$90,110.2	\$7,573.5	\$403,296.9	\$24,722.3	\$82,661.2	\$416,937.3	\$34,917.6	\$117,586.4	\$33,929.1	\$8,308.6	\$53,167.7	\$2,030.0	
State Percentages	100.0	20.9	6.3	2.6	6.8	11.1	9.5	0.8	42.0	44.3	8.6	43.5	3.6	100.0	45.9	7.1	45.3	1.7	
STATE OF ILLINOIS.	\$200,462.0	\$200,462.0	-	-	-	-	-	-	-	\$148,010.0	-	\$52,452.0	-	\$12,814.3	\$7,971.7	-	\$4,842.6	-	
St of Illinois Percentages.	20.9	100.0	-	-	-	-	-	-	-	34.9	-	12.6	-	10.9	14.8	-	9.1	-	
GROUP I. Counties having a population of over 400 PERSONS per square mile in 1930.																			
COOK	\$13,702.7	-	\$43,390.0	\$2,400.2	\$55,298.3	\$56,334.9	\$46,382.4	-	\$403,296.9	\$24,198.6	\$33,269.1	\$33,080.3	\$33,154.7	\$80,864.6	\$36,753.1	\$2,284.4	\$43,198.3	\$1,706.6	
Percentages-Group I.	64.0	-	82.6	9.6	84.2	53.2	51.1	-	100.0	50.4	40.2	79.9	94.9	68.8	62.5	27.5	81.0	84.1	
GROUP II. Counties having a population of from 75 to 400 PERSONS per square mile in 1930.																			
ALEXANDER	\$845.1	-	\$235.0	\$120.0	\$33.0	\$45.1	-	-	-	\$300.2	\$277.1	\$267.8	-	\$167.9	\$71.3	\$41.3	\$55.3	-	
DU PAGE	\$1,795.1	-	\$950.0	\$310.0	\$27.7	\$19,962.4	-	-	-	\$1,308.3	\$4,121.6	\$6,315.2	\$50.0	\$3,163.1	\$1,703.4	\$333.0	\$1,122.7	\$4.0	
FRANKLIN	\$1,539.2	-	-	\$344.0	\$360.9	\$903.9	-	-	-	\$222.9	\$1,114.8	\$257.5	\$4.0	\$174.8	\$25.6	\$119.1	\$29.9	\$0.2	
KANE	\$10,304.1	-	-	\$567.2	\$216.5	\$1,740.3	\$7,720.1	-	-	\$4,663.7	\$2,115.4	\$3,519.0	-	\$1,619.7	\$804.5	\$260.3	\$546.9	-	
LAKE	\$16,295.6	-	\$3,780.0	\$862.0	\$367.9	\$2,088.2	\$4,077.5	-	-	\$9,481.9	\$3,077.9	\$2,814.3	\$921.5	\$1,926.4	\$1,062	\$353.9	\$313.0	\$153.3	
LASALLE	\$2,836.4	-	-	\$775.0	\$92.0	\$1,271.8	\$697.6	-	-	\$1,197.6	\$1,004.3	\$634.5	-	\$390.3	\$161.1	\$140.1	\$89.1	-	
MACON	\$1,762.0	-	-	\$500.0	\$93.3	-	\$416.3	-	-	\$1,755.5	\$1,585.3	\$1,414.2	\$7.0	\$724.9	\$402.6	\$103.4	\$216.5	\$2.4	
MADISON	\$1,717.0	-	-	\$550.3	\$170.7	\$1,855.2	\$3,140.8	-	-	\$2,142.2	\$2,480.9	\$1,093.9	-	\$1,001.8	\$583.7	\$257.3	\$160.8	-	
PEORIA	\$2,334.9	-	-	\$118.9	\$40.5	\$2.5	-	\$2,173.0	-	\$590.0	\$755.9	\$616.0	\$4.0	\$279.8	\$106.8	\$120.4	\$48.5	\$4.1	
PULASKI	\$148.5	-	-	\$35.0	\$95.5	\$18.0	-	-	-	-	\$148.5	-	-	\$19.3	-	\$15.3	\$4.0	-	
ROCK ISLAND	\$4,332.3	-	-	\$377.8	\$90.8	\$360.9	\$3,602.8	-	-	\$2,280.3	\$1,636.8	\$478.4	\$28.8	\$797.2	\$566.5	\$172.2	\$50.4	\$8.1	
ST. CLAIR	\$6,321.5	-	\$760.3	\$239.0	\$393.0	\$12.0	\$4,911.2	-	-	\$2,663.3	\$2,345.6	\$1,312.6	-	\$1,088.3	\$755.1	\$201.7	\$131.5	-	
SALINE	\$1,186.0	-	\$435.0	\$367.0	\$29.0	\$355.0	-	-	-	\$797.6	\$279.4	\$87.0	\$22.0	\$187.7	\$109.4	\$54.0	\$19.3	\$5.0	
SANGAMON	\$3,555.9	-	-	\$36.0	\$32.5	-	\$3,287.4	-	-	\$666.6	\$710.5	\$1,678.8	-	\$1,181.4	\$477.0	\$123.4	\$581.0	-	
VERMILION	\$3,276.7	-	\$375.0	\$880.0	\$261.9	\$2,299.1	\$1,529.9	-	-	\$1,628.3	\$1,165.9	\$480.5	\$2.0	\$657.7	\$356.7	\$165.1	\$134.8	\$1.1	
WILL	\$6,522.2	-	\$1,639.0	\$897.0	\$311.7	\$93.5	\$3,521.0	-	-	\$2,626.0	\$2,410.8	\$1,321.4	\$164.0	\$875.7	\$483.7	\$163.7	\$186.7	\$15.6	
WILLIAMSON	\$1,777.9	-	-	\$153.0	\$121.6	\$903.3	-	-	-	\$685.0	\$687.6	\$405.3	-	\$253.5	\$80.9	\$93.5	\$73.1	-	
WINNEBAGO	\$5,620.8	-	-	\$328.0	\$92.3	-	-	\$5,400.5	-	\$3,228.1	\$1,592.3	\$989.4	\$11.0	\$1,210.1	\$788.5	\$271.9	\$207.7	-	
TOTALS-GROUP II.	\$9,931.2	-	\$8,219.3	\$805.6	\$3,461.8	\$3,574.9	\$3,682.0	\$5,753.5	-	\$4,692.0	\$2,510.6	\$2,368.5	\$1,214.3	\$5,719.6	\$8,583.0	\$2,971.6	\$3,971.2	\$193.8	
Percentages-Group II.	10.4	-	13.6	32.0	5.3	33.4	40.4	100.0	-	11.0	33.3	5.7	3.5	13.4	15.9	36.8	7.4	9.5	
GROUP III. Counties having a population of from 45 to 75 PERSONS per square mile in 1930.																			
ADAMS	\$1,583.8	-	-	\$7.6	\$23.2	-	\$1,553.0	-	-	\$1,004.0	\$381.9	\$182.5	\$15.4	\$291.4	\$210.0	\$41.7	\$38.0	\$1.7	
BOONE	\$426.7	-	-	\$35.2	\$38.9	\$352.6	-	-	-	\$331.5	\$73.5	\$0.5	\$21.2	\$66.3	\$46.0	\$15.5	\$4.8	-	
CHAMPAIGN	\$4,484.3	-	\$1,746.0	\$288.9	\$96.2	\$711.9	\$1,461.3	-	-	\$2,642.1	\$655.9	\$956.3	-	\$1,353.1	\$1,041.6	\$90.7	\$226.8	-	
CHRISTIAN	\$559.7	-	-	\$214.5	\$64.1	\$281.1	-	-	-	\$102.0	\$387.7	\$71.0	-	\$71.9	\$7.6	\$53.7	\$16.6	-	
COLES	\$774.0	-	-	\$236.4	\$71.2	\$466.4	-	-	-	\$112.7	\$569.3	\$21.0	\$71.0	\$73.6	\$12.8	\$54.2	\$1.0	\$5.6	
CRAWFORD	\$175.8	-	-	\$126.8	\$20.0	\$29.0	-	-	-	\$146.5	\$26.8	\$2.5	-	\$79.9	\$47.1	\$27.6	\$5.2	-	
DE KALB	\$1,173.3	-	-	\$310.0	\$294.0	\$569.3	-	-	-	\$356.0	\$621.6	\$186.7	\$9.0	\$197.0	\$80.9	\$91.1	\$25.0	-	
FULTON	\$600.4	-	-	\$263.7	\$158.0	\$178.7	-	-	-	\$48.8	\$483.7	\$53.9	\$14.0	\$128.5	\$30.6	\$77.8	\$18.3	\$1.8	
HENRY	\$1,224.5	-	-	\$229.6	\$74.4	\$367.5	\$470.0	-	-	\$364.1	\$704.0	\$190.0	-	\$258.9	\$114.4	\$65.6	\$78.9	-	
JACKSON	\$1,487.0	-	-	\$230.0	\$66.7	\$1,190.3	-	-	-	\$425.2	\$463.4	\$598.4	-	\$269.5	\$143.4	\$49.5	\$76.6	-	
JEFFERSON	\$81.5	-	\$55.0	\$61.0	\$25.3	\$340.0	-	-	-	\$200.0	\$146.5	\$135.0	-	\$109.8	\$52.0	\$31.8	\$26.0	-	
KANKAKEE	\$1,328.0	-	-	\$378.1	\$193.7	\$24.8	\$731.4	-	-	\$497.2	\$496.5	\$334.3	-	\$254.3	\$131.1	\$59.4	\$63.8	-	
KNOX	\$764.9	-	-	\$125.9	\$81.6	\$44	\$553.0	-	-	\$411.7	\$432.0	\$210.0	-	\$107.5	\$53.5	\$24.0	\$30.0	-	
LAWRENCE	\$355.0	-	-	\$132.8	\$83.0	\$159.2	-	-	-	\$155.5	\$181.5	\$18.0	-	\$79.1	\$40.1	\$27.0	\$12.0	-	
LOGAN	\$505.9	-	-	\$284.3	\$79.0	\$142.6	-	-	-	\$150.1	\$319.3	\$36.5	-	\$144.2	\$43.3	\$101.2	\$8.7	-	
MC DONOUGH	\$255.5	-	-	\$82.2	\$38.8	\$404.5	-	-	-	\$216.9	\$164.4	\$144.2	-	\$65.1	\$17.9	\$41.8	\$5.4	-	
MCHENRY	\$2,616.6	-	-	\$428.0	\$244.2	\$194.6	-	-	-	\$68.5	\$556.0	\$108.1	\$13.0	\$317.2	\$108.0	\$131.3	\$72.6	\$5.3	
MCLEAN	\$2,212.8	-	-	\$790.0	\$205.1	\$176.4	\$1,041.3	-	-	\$1,016.9	\$1,010.8	\$143.8	\$241.3	\$482.6	\$221.0	\$147.4	\$37.8	\$76.4	
MACOUPIN	\$2,008.8	-	-	\$990.9	\$115.0	\$903.9	-	-	-	\$432.0	\$791.6	\$785.0	-	\$182.4	\$32.6	\$100.1	\$49.7	-	
MARION	\$736.8	-	-	\$126.9	\$129.0	\$480.3	-	-	-	\$157.4	\$788.9	\$100.5	-	\$126.0	\$24.4	\$92.3	\$11.3	-	
MASSAC	\$281.7	-	-	\$100.1	\$23.0	\$152.6	-	-	-	-	\$229.2	\$52.5	-	\$36.8	-	\$28.1	\$8.7	-	
MONTGOMERY	\$474.8	-	-	\$164.8	\$160.0	\$150.0	-	-	-	-	\$474.8	-	-	\$64.7	-	\$64.7	-	-	
MORGAN	\$370.5	-	-	\$120.8	\$68.4	-	\$181.3	-	-	\$8.0	\$362.5	-	-	\$57.0	\$2.1	\$49.9	-	-	
PERRY	\$323.5	-	\$106.0	\$83.1	\$18.4	\$116.0	-	-	-	-	\$184.5	\$123.0	\$16.0	\$41.7	-	\$24.2	\$16.5	\$1.0	
RANDOLPH	\$253.8	-	-	\$51.0	\$43.3	\$153.5	-	-	-	\$96.0	\$133.3	\$24.5	-	\$59.5	\$39.8	\$14.3	\$5.4	-	
STEPHENSON	\$1,012.7	-	-	\$236.4	\$93.8	-	\$616.5	-	-	\$445.3	\$499.5	\$25.9	\$42.0	\$99.9	\$66.2	\$25.9	\$4.9	\$2.9	
TAZEWELL	\$2,264.8	-	-	\$721.0	\$170.0	\$365.8	\$1,008.0	-	-	\$703.2	\$431.1	\$130.5	-	\$341.9	\$153.5	\$149.0	\$39.4	-	
UNION	\$197.2	-	-	\$89.6	\$62.8	\$44.8	-	-	-	-	\$179.2	\$18.0	-	\$24.7	-	\$23.3	\$1.4	-	
WABASH	\$64.1	-	-	\$15.3	\$18.3	\$30.5	-	-	-	-	\$61.1	\$3.0	-	\$16.0	-	\$15.1	\$0.9	-	
WHITESIDE	\$689.7	-	-	\$273.7	\$106.8	\$609.2	-	-	-	\$248.7	\$641.0	\$100.0	-	\$194.2	\$61.0	\$18.2	\$6.0	-	
TOTALS-GROUP III.	\$3,140.1	-	\$1,907.0	\$718.6	\$2,841.4	\$1,051.7	\$7,675.8	-	-	\$10,940.3	\$13,029.3	\$5,727.6	\$442.9	\$5,561.7	\$2,769.9	\$1,805.4	\$891.7	\$94.7	
Percentages-Group III.	3.1	-	3.2	28.6	4.3	9.9	8.5	-	-	2.6	15.8	1.3	1.3	4.7	5.1	21.7	1.7	4.7	
GROUP IV. Counties having a population of from 30 to 45 PERSONS per square mile in 1930.																			
BOND	\$92.1	-	-	\$32.0	\$28.1	\$32.0	-	-	-	\$5.0	\$80.6	\$6.5	-	\$11.6	\$0.8	\$9.8	\$1.0	-	
BUREAU	\$74.2	-	-	\$183.1	\$267.2	\$23.9	-	-	-	\$64.0	\$73.0	\$37.2	-	\$99.7	\$11.0	\$74.3	\$14.4	-	
CALHOUN	\$																		

TABLE IX
MILEAGE OF THE RURAL HIGHWAYS OF ILLINOIS
AS OF DECEMBER 31, 1930
BY HIGHWAY SYSTEMS - BY COUNTIES - BY CONDITION OF SURFACING^①

The Mileages and Types of Surfacing^① in this table were compiled from the official records of the Illinois State Highway Department as of the date named. The mileages are of the several highway systems as they were travelled in 1930 and are not the mileages as officially designated or laid out for the final location when constructed.

COUNTIES BY GROUPS	FEDERAL AID AND STATE TRUNK LINE HIGHWAY SYSTEM													COUNTY		LOCAL TOWNSHIP		GRAND TOTAL			
	FEDERAL ^② PRIMARY				FEDERAL ^③ SECONDARY				OTHER STL. HIGHWAYS		ALL STL. HIGHWAYS			HIGHWAYS ^{②③}		HIGHWAYS		ALL RURAL HIGHWAYS			
	CONCRETE ETC.	BITUMINOUS MACADAM	STONE GRAVEL ETC.	EARTH	TOTAL	CONCRETE ETC.	BITUMINOUS MACADAM	STONE GRAVEL ETC.	EARTH	TOTAL	CONCRETE ETC.	BITUMINOUS MACADAM	STONE GRAVEL ETC.	EARTH	TOTAL	CONCRETE ETC.	BITUMINOUS MACADAM	STONE GRAVEL ETC.	EARTH	TOTAL	
STATE TOTALS	2599	13	20	66	2744	352	3	52	1045	1428	1832	4	49	1137	312	2483	26	121	224	100	2404
State Percentages	95.4	0.7	0.7	3.2	100	12.7	0.1	1.9	38.1	51.3	66.9	0.1	1.6	36.4	100	76.1	0.3	1.2	22.4	100	84.0
GROUP I	COUNTIES HAVING A POPULATION OF OVER 400 PERSONS PER SQUARE MILE																				
COOK	79	1	1	12	93	179	3	40	222	50	3	0	40	33	308	4	32	408	39	293	14
Percentages Group I	85	1	1	13	100	81	0	1	18	100	54	0	1	23	100	59	5	34	2	100	1
GROUP II	COUNTIES HAVING A POPULATION OF 75 TO 400 PERSONS PER SQUARE MILE																				
ALEXANDER	4	—	—	4	10	—	—	6	14	30	—	—	—	14	34	—	—	51	7	58	—
DU PAGE	38	—	—	38	18	—	—	45	63	21	—	—	—	18	39	77	—	63	40	30	23
FRANKLIN	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
KANE	59	—	—	23	82	—	—	—	14	42	—	—	—	43	115	—	—	23	139	46	7
LAKE	9	—	—	14	24	27	—	—	29	57	26	—	—	7	34	162	—	3	50	215	60
LA SALLE	79	1	—	81	69	—	—	11	80	45	—	—	—	26	72	193	—	2	37	233	3
MACON	46	—	—	46	12	—	—	34	46	22	—	—	—	23	80	—	—	3	223	226	3
MADISON	79	—	—	80	35	—	—	2	39	76	12	—	—	12	126	—	—	3	39	168	44
PEORIA	58	—	—	59	73	—	—	1	82	8	—	—	—	8	139	—	—	2	12	153	12
PULASKI	20	—	—	20	10	—	—	3	6	19	—	—	—	3	30	—	—	10	17	255	—
ROCK ISLAND	27	—	—	27	115	—	—	3	19	59	31	—	—	1	32	74	—	3	39	111	30
SALINE	29	—	—	29	29	—	—	—	29	26	—	—	—	4	88	3	—	54	40	97	2
SANGAMON	72	—	—	72	31	—	—	30	61	33	—	—	—	2	35	136	—	32	168	17	—
VERMILION	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
WILLIAMSON	74	—	—	74	85	1	—	30	117	23	—	—	—	2	25	182	1	32	216	26	1
WINNEBAGO	40	—	—	40	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Totals Group II	639	1	5	37	682	813	1	16	239	1129	402	—	—	6	153	561	1854	2	439	2372	509
Percentages Group II	34	0	1	5	100	72	0	1	27	100	72	0	1	27	100	72	0	1	27	100	72
GROUP III	COUNTIES HAVING A POPULATION OF 45 TO 75 PERSONS PER SQUARE MILE																				
ADAMS	31	—	—	31	65	—	—	—	66	16	—	—	—	11	27	112	—	1	11	124	5
BOONE	12	—	—	12	—	—	—	—	18	—	—	—	—	2	32	2	—	78	13	93	—
CHAMPAIGN	34	—	—	34	37	—	—	15	52	35	—	—	—	34	69	106	—	43	155	118	—
CHRISTIAN	19	—	—	19	52	—	—	27	79	1	—	—	—	1	72	—	—	2	272	274	—
COLES	18	—	—	18	—	—	—	5	5	40	—	—	—	1	5	46	58	—	10	69	2
CRAWFORD	—	—	—	—	—	—	—	26	17	—	—	—	—	13	30	43	—	13	56	3	—
DE KALB	22	—	—	22	37	—	—	37	27	—	—	—	—	13	40	86	—	13	39	9	—
FULTON	61	—	—	61	33	—	—	2	35	44	—	—	—	2	56	102	138	—	6	58	202
HENRY	62	—	—	62	33	—	—	1	22	36	37	—	—	23	60	132	—	6	58	202	7
JACKSON	24	—	—	24	22	—	—	1	35	59	—	—	—	12	12	46	—	1	61	94	4
JEFFERSON	21	—	—	21	70	—	—	36	15	—	—	—	—	1	25	41	53	—	1	25	79
KANKAKEE	46	—	—	46	42	—	—	1	12	35	9	—	—	19	28	97	—	1	32	130	—
KNOX	21	—	—	21	13	—	—	19	3	—	—	—	—	11	14	43	11	—	55	4	—
LAWRENCE	25	—	—	25	18	—	—	1	38	57	—	—	—	43	—	—	—	52	94	149	—
Mc DONOUGH	—	—	—	—	—	—	—	2	18	96	4	—	—	4	80	—	—	4	212	216	—
Mc HENRY	39	—	—	39	65	—	—	31	96	23	—	—	—	1	19	43	127	—	1	50	178
Mc LEAN	84	—	—	84	83	—	—	2	91	26	—	—	—	41	67	139	—	2	41	242	—
MACOUPIN	9	—	—	9	8	—	—	1	29	38	71	—	—	3	16	90	88	—	4	45	137
MARION	44	—	—	44	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MASSAC	16	—	—	16	—	—	—	—	—	—	—	—	—	1	8	12	19	—	1	8	28
MONTGOMERY	30	—	—	30	32	—	—	4	36	8	—	—	—	13	21	70	—	1	17	88	—
MORGAN	42	—	—	42	11	—	—	1	37	49	10	—	—	10	63	1	—	2	23	125	—
PERRY	17	—	—	17	50	—	—	5	10	—	—	—	—	3	14	77	—	2	3	82	—
RANDOLPH	—	—	—	—	—	—	—	10	75	19	—	—	—	1	25	44	83	—	1	35	119
STEPHENSON	26	1	—	27	19	—	—	2	21	24	—	—	—	13	37	69	1	2	13	85	1
TAZEWELL	14	—	—	14	66	—	—	1	35	102	10	—	—	1	4	15	90	—	2	39	131
UNION	14	8	—	22	2	—	—	35	37	—	—	—	—	16	8	—	—	54	50	104	—
WABASH	—	—	—	—	—	—	—	25	—	—	—	—	—	11	36	—	—	47	—	47	—
WHITESIDE	50	—	—	50	50	1	—	14	65	4	—	—	—	15	19	104	1	—	29	134	5
Totals Group III	703	10	5	17	815	1048	1	15	380	1444	356	—	—	24	383	963	1087	11	44	780	3222
Percentages Group III	36	1	1	2	100	73	0	1	26	100	58	0	1	26	100	58	0	1	26	100	58
GROUP IV	COUNTIES HAVING A POPULATION OF 30 TO 45 PERSONS PER SQUARE MILE																				
BOND	22	—	—	22	4	—	—	9	13	20	—	—	—	15	35	46	—	—	24	70	5
BUREAU	51	—	—	51	77	—	—	3	39	119	1	—	—	2	6	129	—	5	45	179	6
CALHOUN	—	—	—	—	—	—	—	10	—	—	—	—	—	10	—	—	—	35	29	64	—
CARROLL	17	—	—	17	42	—	—	2	44	32	—	—	—	8	40	91	—	2	10	103	1
CASS	6	—	—	6	15	25	—	10	35	2	—	—	—	1	18	52	2	2	89	35	1
CLARK	26	—	—	26	22	—	—	22	21	—	—	—	—	21	69	—	—	5	160	168	—
CLAY	43	—	—	43	1	—	—	—	—	—	—	—	—	—	—	—	—	65	637	46	2
CLINTON	31	—	—	31	6	—	—	6	9	—	—	—	—	21	30	46	—	2	67	1	—
DE WITT	17	—	—	17	11	—	—	1	36	48	—	—	—	2	6	—	—	101	101	—	—
DOUGLAS	42	—	—	42	—	—	—	15	—	—	—	—	—	14	7	15	—	2	75	92	3
EDGAR	21	—	—	21	34	—	—	35	33	—	—	—	—	33	88	—	—	194	200	10	—
EDWARDS	—	—	—	—	—	—	—	8	9	—	—	—	—	18	27	17	—	43	18	61	—
EFFINGHAM	46	—	—	46	—	—	—	22	—	—	—	—	—	14	83	1	—	124	125	—	—
FAYETTE	54	—	—	54	—	—	—	7	—	—	—	—	—	25	86	—	—	2	255	257	—
FORD	12	—	—	12	39	—	—	28	67	49	—	—	—	28	128	1	—	7	67	75	—
GREENE	26	—	—	26	1	—	—	1	26	1	—	—	—	27	53	—	—	13	144	157	—
GRUNDY	12	—	—	12	30	—	—	1	5	49	9	—	—	1	5	70	6	2	11	21	40
HANCOCK	—	—	—	—																	

TABLE X
CONSTRUCTION AND MAINTENANCE EXPENDITURES IN 1930
ON THE
FEDERAL AID HIGHWAY SYSTEM (PRIMARY)

Showing by Counties and by Classes of Local Governmental Units all Expenditures made by the Illinois Highway Department in the Calendar Year 1930 for all Construction and Maintenance on said Highway System. Includes Federal Aid and all other Construction Projects. This Table was compiled from the Official Records of the Illinois State Highway Department.

COUNTIES By GROUPS	CONSTRUCTION EXPENDITURES							MAINTENANCE EXPENDITURES							TOTAL CONSTRUCTION AND MAINTENANCE							GRAND TOTALS.
	TOTALS	In the Twpships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	TOTALS	In the Twpships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	TOTALS	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5		
STATE TOTALS	\$6,274,966	\$845,187	207,419	203,268	19,092	-	-	\$1,478,197	\$1,262,743	114,082	65,036	22,728	1,101	12,507	\$1,107,930	321,501	268,304	41,820	1,101	12,507	\$7,753,163	
STATE Percentages	100.0	93.2	3.3	3.2	0.3	-	-	100.0	85.5	7.7	4.4	1.5	0.1	5.6	91.7	4.1	3.5	0.5	0.2	1.0	100.0	
GROUP-I. Counties having a population of over 400 PERSONS per square mile in 1930.	\$1,057,906	\$802,271	\$51,689	\$190,870	\$13,076	-	-	\$223,261	\$19,753	\$37,803	\$14,450	\$13,748	-	\$12,507	\$922,024	\$89,492	\$232,320	\$26,824	-	\$12,507	\$1,283,167	
COOK	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
PERCENTAGES GROUP I	16.9	75.9	4.9	16.0	1.2	-	-	15.2	53.1	16.8	18.4	6.1	-	5.6	71.8	7.0	18.1	2.1	-	1.0	16.6	
GROUP-II. Counties having a population of from 75 to 400 PERSONS per square mile in 1930.	\$13,234	\$13,234	-	-	-	-	-	\$2,640	\$2,428	-	\$212	-	-	-	\$15,662	-	\$212	-	-	-	\$15,874	
ALEXANDER	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
DU PAGE	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
FRANKLIN	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
KANE	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
LAKE	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
LA SALLE	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
MACON	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
MADISON	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
PEORIA	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
PULASKI	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
ROCK ISLAND	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
ST. CLAIR	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
SALINE	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
SANGAMON	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
VERMILION	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
WILL	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
WILLIAMSON	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
WINNEBAGO	897,817	884,694	12,936	127	-	-	-	43,833	37,670	1,942	4,213	-	-	-	922,372	14,938	4,340	-	-	-	941,650	
TOTAL GROUP II	\$144,647	\$146,411	\$18,029	\$9,357	\$1,050	-	-	\$47,950	\$36,113	\$24,525	\$11,213	\$6,578	\$1,101	-	\$185,524	\$42,554	\$20,570	\$7,628	\$1,101	-	\$1,924,377	
PERCENTAGES GROUP II	2.30	98.0	1.2	0.7	0.1	-	-	32.5	91.0	5.1	2.3	1.4	0.2	-	96.3	2.2	1.1	0.4	-	-	24.8	
GROUP-III. Counties having a population of from 45 to 75 PERSONS per square mile in 1930.	\$180	\$180	-	-	-	-	-	\$1,250	\$1,073	\$515	-	-	-	-	\$1,091	\$515	-	-	-	-	\$1,430	
ADAMS	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
BOONE	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
CHAMPAIGN	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
CHRISTIAN	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
COLES	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
CRAWFORD	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
DE KALB	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
FULTON	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
HENRY	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
JACKSON	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
JEFFERSON	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
KANKAKEE	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
KNOX	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
LAWRENCE	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
LOGAN	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MCDONOUGH	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MC HENRY	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MCLEAN	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MACOUPIN	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MARION	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MASSAC	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MONTGOMERY	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
MORGAN	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
PERRY	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
RANDOLPH	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
STEPHENSON	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
TAZEWELL	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
UNION	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
WABASH	180	180	-	-	-	-	-	1,250	1,073	515	-	-	-	-	1,091	515	-	-	-	-	1,430	
WHITESIDE	180	180	-	-	-	-	-	1,250	1,													

COOPERATIVE STUDY OF
ILLINOIS HIGHWAYS AND
FINANCE IN 1930.
THE U.S. BUREAU OF PUBLIC ROADS,
THE UNIVERSITY OF WISCONSIN.

TABLE XI
CONSTRUCTION AND MAINTENANCE EXPENDITURES IN 1930.
ON THE
FEDERAL AID HIGHWAY SYSTEM (SECONDARY)

Showing by Counties and by Classes of Local Governmental Units all Expenditures made by the Illinois Highway Department in the Calendar Year 1930 for all Construction and Maintenance on said Highway System. Includes Federal Aid and all other Construction Projects. This Table was compiled from the Official Records of the Illinois State Highway Department.

COUNTIES BY GROUPS	CONSTRUCTION EXPENDITURES							MAINTENANCE EXPENDITURES							TOTAL CONSTRUCTION AND MAINTENANCE							GRAND TOTALS.
	TOTALS	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	TOTALS.	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5		
STATE TOTALS	\$2,913,271	\$1,892,032	\$43,449	\$19,249	\$8,491	-	-	\$1,261,402	\$1,117,966	\$2,178	\$28,649	\$14,681	\$1,115	\$6,813	\$3,009,998	\$535,577	\$47,898	\$73,172	\$1,115	\$6,813	\$4,174,673	
	100.0	92.2	3.4	4.0	0.4	-	-	100.0	88.6	7.3	2.3	1.2	0.5	0.1	91.8	3.7	3.3	0.5	-	6.1	100.0	
GROUP-I.	Counties having a population of over 400 PERSONS per square mile in 1930.																					
COOK	\$1,472,276	\$1,161,214	\$74,330	\$23,653	\$79	-	-	\$86,931	\$49,041	\$15,482	\$10,771	\$4,824	-	\$6,813	\$12,102,555	\$638,125	\$247,424	\$4,903	-	\$6,813	\$1,559,207	
Percentages-Group I.	11.4	78.9	3.0	16.1	-	-	-	6.9	56.4	17.8	12.4	5.5	-	7.9	77.6	5.8	15.9	0.5	-	0.4	11.0	
GROUP-II.	Counties having a population of from 75 to 400 PERSONS per square mile in 1930.																					
ALEXANDER	\$187,522	\$187,522	-	-	-	-	-	\$2,469	\$2,469	-	-	-	-	-	\$189,991	-	-	-	-	-	\$189,991	
DU PAGE	\$364,113	\$337,662	-	\$26,451	-	-	-	\$9,915	\$8,566	15	314	-	-	-	\$346,248	15	\$26,765	-	-	-	\$373,028	
FRANKLIN	\$20	-	20	-	-	-	-	\$23,321	\$20,971	1,622	726	-	-	-	\$20,971	1,622	748	-	-	-	\$23,341	
KANE	\$197,544	\$197,468	76	-	-	-	-	\$2,605	\$2,454	-	-	-	-	-	\$199,922	76	151	-	-	-	\$200,149	
LAKE	\$305,974	\$303,277	450	-	-	2,297	-	\$67,998	\$65,093	\$42,118	\$4,771	1,300	-	-	\$379,736	\$4,668	\$4,771	3,597	-	-	\$402,772	
LA SALLE	\$122,068	\$121,000	81	937	50	-	-	\$27,133	\$26,615	72	358	68	-	-	\$147,615	153	\$1,295	138	-	-	\$149,201	
MACON	\$50,414	\$22,071	913	-	-	27,430	-	\$4,159	\$3,753	180	-	-	-	-	\$25,624	1,093	-	27,656	-	-	\$54,573	
MADISON	\$284,700	\$276,046	\$65,949	-	-	-	-	\$65,949	\$41,299	\$5,142	108	-	-	-	\$317,345	\$13,796	108	-	-	-	\$331,249	
PEORIA	\$43,472	\$43,036	436	-	-	-	-	\$27,984	\$25,838	606	365	-	1,115	-	\$68,934	1,042	365	-	1,115	-	\$71,456	
PULASKI	\$139,419	\$139,070	349	-	-	-	-	\$2,027	\$1,696	39	292	-	-	-	\$140,766	388	292	-	-	-	\$141,444	
ROCK ISLAND	\$510,182	\$292,883	\$189,083	\$28,216	-	-	-	\$9,995	\$9,271	724	-	-	-	-	\$302,154	\$189,087	\$28,216	-	-	-	\$520,177	
ST. CLAIR	\$444,139	\$444,005	134	-	-	-	-	\$18,537	\$18,510	\$4,127	-	-	-	-	\$487,815	\$4,861	-	-	-	-	\$492,676	
SALINE	\$33,808	\$33,808	-	-	-	-	-	\$10,552	\$10,334	-	218	-	-	-	\$44,142	-	218	-	-	-	\$44,360	
SANGAMON	\$81,651	\$81,651	-	-	-	-	-	\$25,912	\$23,222	\$2,690	-	-	-	-	\$104,873	\$2,690	-	-	-	-	\$107,563	
VERMILION	\$267	\$267	-	-	-	-	-	\$46,628	\$46,075	272	25	256	-	-	\$46,342	272	25	256	-	-	\$46,895	
WILL	\$281,153	\$280,970	183	-	-	-	-	\$33,991	\$31,576	\$1,455	\$46	414	-	-	\$312,546	\$1,638	\$46	414	-	-	\$315,144	
WILLIAMSON	\$302	\$302	-	-	-	-	-	\$14,500	\$13,623	-	877	-	-	-	\$13,925	-	877	-	-	-	\$14,802	
WINNEBAGO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL-GROUP-II	\$304,674	\$276,988	\$200,359	\$55,624	\$29,777	-	-	\$432,075	\$388,161	\$31,762	\$6,753	\$2,284	\$1,115	-	\$3,149,149	\$232,121	\$64,377	\$32,061	\$1,115	-	\$3,478,623	
Percentages-Group II.	23.6	90.7	6.6	1.7	1.0	-	-	34.3	89.8	7.4	2.0	0.5	0.3	-	90.5	6.7	1.9	0.9	-	-	24.5	
GROUP-III.	Counties having a population of from 45 to 75 PERSONS per square mile in 1930.																					
ADAMS	\$5,429	\$4,095	\$1,334	-	-	-	-	\$19,687	\$18,188	\$1,470	-	29	-	-	\$22,283	\$2,804	-	29	-	-	\$25,116	
BOONE	-	-	-	-	-	-	-	287	-	-	-	287	-	-	-	-	287	-	-	-	287	
CHAMPAIGN	-	-	-	-	-	-	-	\$16,674	\$15,026	415	8	1,225	-	-	\$15,026	415	8	1,225	-	-	\$16,674	
CHRISTIAN	\$150,467	\$150,303	-	164	-	-	-	\$12,471	\$11,619	504	348	-	-	-	\$161,922	504	512	-	-	-	\$162,938	
COLES	-	-	-	-	-	-	-	\$8,145	\$8,076	-	69	-	-	-	\$8,076	-	69	-	-	-	\$8,145	
CRAWFORD	-	-	-	-	-	-	-	\$13,753	\$13,284	-	469	-	-	-	\$13,284	-	469	-	-	-	\$13,753	
DE KALB	-	-	-	-	-	-	-	\$5,918	\$5,101	817	-	-	-	-	\$349,202	\$20,858	-	-	-	-	\$370,060	
FULTON	\$364,142	\$344,101	\$20,041	-	-	-	-	\$34,336	\$32,203	239	-	-	-	-	\$548,006	\$5,979	-	-	-	-	\$553,985	
HENRY	\$550,549	\$544,803	\$5,746	-	-	-	-	\$15,013	\$14,574	77	362	-	-	-	\$255,495	77	362	-	-	-	\$255,934	
JACKSON	\$240,921	\$240,921	-	-	-	-	-	\$560	-	255	305	-	-	-	\$27,898	255	348	-	-	-	\$28,501	
JEFFERSON	\$17,941	\$17,898	-	43	-	-	-	\$34,934	\$33,176	\$448	153	759	-	-	\$33,606	\$1,426	153	759	-	-	\$35,946	
KANKAKEE	\$148,094	\$148,094	-	-	-	-	-	\$13,647	\$12,369	724	363	171	-	-	\$160,483	724	363	171	-	-	\$161,741	
KNOX	\$39,902	\$39,896	-	6	-	-	-	\$7,375	\$7,276	-	97	-	-	-	\$47,174	-	103	-	-	-	\$47,277	
LAWRENCE	\$257,075	\$243,260	-	\$13,815	-	-	-	\$2,920	\$2,726	192	-	-	-	-	\$245,988	192	\$13,815	-	-	-	\$259,995	
LOGAN	\$29,704	\$19,097	96	10,511	-	-	-	\$34,836	\$31,822	\$2,770	244	-	-	-	\$50,919	\$2,866	\$10,755	-	-	-	\$64,549	
MCDONOUGH	\$683	\$618	5	-	-	-	-	\$26,425	\$22,764	\$1,056	\$2,605	-	-	-	\$23,442	\$1,061	\$2,605	-	-	-	\$27,108	
MCHENRY	\$157,281	\$156,197	569	-	515	-	-	\$31,083	\$29,968	549	-	566	-	-	\$186,165	\$1,118	-	1,081	-	-	\$188,364	
MCLEAN	\$427,905	\$404,074	\$23,631	-	-	-	-	32	32	-	-	-	-	-	\$404,106	\$23,831	-	-	-	-	\$427,937	
MACOUPIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MARION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MASSAC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MONTGOMERY	\$103,023	\$103,023	-	-	-	-	-	\$9,312	\$7,246	\$1,986	76	-	-	-	\$110,271	\$1,986	76	-	-	-	\$112,335	
MORGAN	\$381,577	\$355,627	18	-	25,932	-	-	\$1,536	\$1,410	1	-	125	-	-	\$357,037	19	-	26,057	-	-	\$383,113	
PERRY	\$384,54	\$383,73	81	-	-	-	-	\$17,528	\$17,048	178	302	-	-	-	\$55,421	178	383	-	-	-	\$55,982	
RANDOLPH	\$353,702	\$331,353	210	22,139	-	-	-	\$20,757	\$18,523	2,032	202	-	-	-	\$349,876	\$2,242	\$22,341	-	-	-	\$374,459	
STEPHENSON	\$18,776	\$18,621	155	-	-	-	-	\$6,993	\$6,726	267	-	-	-	-	\$25,347	422	-	-	-	-	\$25,769	
TAZEWELL	\$394,937	\$273,934	75	12,740	2,186	-	-	\$30,782	\$22,564	\$2,880	640	\$4,698	-	-	\$302,490	\$2,955	\$113,380	\$6,886	-	-	\$425,719	
UNION	\$168,193	\$166,903	889	401	-	-	-	48	48	-	-	-	-	-	\$166,951	889	401	-	-	-	\$168,241	
WABASH	\$2,223	\$2,223	-	-	-	-	-	\$2,629	\$2,629	-	-	-	-	-	\$3,192	-	-	-	-	-	\$3,192	
WHITE SIDE	\$50,685	\$50,685	-	-	-	-	-	\$12,832	\$12,342	315	175	-	-	-	\$63,027	315	175	-	-	-	\$63,517	
TOTAL-GROUP-III	\$3,913,375	\$3,671,289	\$53,551	\$159,900	\$28,635	-	-	\$353,253	\$321,406	\$17,567	\$6,707	\$757	-	-	\$3,992,695	\$71,118	\$166,607	\$36,208	-	-	\$4,266,628	
Percentages-Group III.	30.3	93.8	1.4	4.1	0.7	-	-	28.0	90.9	5.0	1.9											

COOPERATIVE STUDY OF
ILLINOIS HIGHWAYS AND
FINANCE IN 1930.
THE U.S. BUREAU OF PUBLIC ROADS.
THE UNIVERSITY OF WISCONSIN.

TABLE XII
CONSTRUCTION AND MAINTENANCE EXPENDITURES IN 1930.
ON THE
OTHER STATE HIGHWAYS.

Showing by Counties and by Classes of Local Governmental Units all Expenditures made by the Illinois Highway Department in the Calendar Year 1930 for all Construction and Maintenance on said Highway System.
The Table was compiled from the official records of the Illinois State Highway Commission.

COUNTIES By GROUPS	CONSTRUCTION EXPENDITURES							MAINTENANCE EXPENDITURES							TOTAL CONSTRUCTION AND MAINTENANCE					GRAND TOTALS.
	TOTALS	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	TOTALS	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4		Places in Class 5
STATE TOTALS	\$428,764	\$133,347	\$48,326	\$188,863	\$98,228	\$48,326	\$48,326	\$97,686	\$57,945	\$29,456	\$7,233	\$2,469	\$582	\$29,293	\$43,782	\$196,096	\$100,697	\$582	\$582	\$10,264.50
State Percentages	100.0	31.1	11.3	44.0	22.9	11.3	11.3	100.0	60.5	30.7	7.4	2.5	0.6	7.1	10.2	45.5	24.0	0.1	0.1	100.0
GROUP-I. Counties having a population of over 400 PERSONS per square mile in 1930.																				
COOK	\$404,467	\$144,908	\$56,799	\$130,243	\$72,517	\$40,467	\$40,467	\$43,267	\$39,156	\$2,472	\$1,049	\$8	\$582	\$284,069	\$59,271	\$31,292	\$72,525	\$582	\$582	\$447,734
County Percentages	94.3	60.6	14.0	7.5	17.9	9.4	9.4	10.1	9.3	5.7	2.4	0.1	0.1	63.5	13.2	7.0	16.2	0.1	0.1	4.5
GROUP-II. Counties having a population of from 75 to 400 PERSONS per square mile in 1930.																				
ALEXANDER	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
DU PAGE	\$183,342	\$136,234	\$-	\$45,108	\$-	\$-	\$-	\$35,297	\$35,232	\$-	\$65	\$-	\$-	\$-	\$173,466	\$-	\$45,173	\$-	\$-	\$216,639
FRANKLIN	\$249,299	\$237,195	\$11,927	\$177	\$-	\$-	\$-	\$12,743	\$10,932	\$1,036	\$775	\$-	\$-	\$-	\$248,127	\$12,963	\$952	\$-	\$-	\$262,042
KANE	\$246,959	\$246,678	\$234	\$47	\$-	\$-	\$-	\$16,582	\$15,319	\$159	\$778	\$326	\$-	\$-	\$246,197	\$393	\$825	\$326	\$-	\$263,541
LAKE	\$85,526	\$85,556	\$136	\$834	\$-	\$-	\$-	\$10,926	\$10,901	\$25	\$-	\$-	\$-	\$-	\$96,457	\$161	\$834	\$-	\$-	\$97,452
LA SALLE	\$1,608	\$1,510	\$98	\$-	\$-	\$-	\$-	\$19,635	\$18,162	\$293	\$287	\$893	\$-	\$-	\$19,672	\$391	\$287	\$893	\$-	\$21,243
MACON	\$1,794	\$1,719	\$15	\$-	\$-	\$-	\$-	\$7,449	\$7,030	\$139	\$280	\$-	\$-	\$-	\$8,809	\$154	\$280	\$-	\$-	\$9,243
MADISON	\$12,562	\$12,562	\$-	\$-	\$-	\$-	\$-	\$3,318	\$3,768	\$-	\$153	\$397	\$-	\$-	\$21,330	\$-	\$153	\$397	\$-	\$21,880
PEORIA	\$73	\$73	\$-	\$-	\$-	\$-	\$-	\$2,397	\$2,204	\$193	\$-	\$-	\$-	\$-	\$2,283	\$193	\$-	\$-	\$-	\$2,476
PULASKI	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
ROCK ISLAND	\$213,733	\$213,733	\$-	\$-	\$-	\$-	\$-	\$5,454	\$5,114	\$340	\$-	\$-	\$-	\$-	\$218,847	\$340	\$-	\$-	\$-	\$219,187
ST. CLAIR	\$2,517	\$2,517	\$-	\$-	\$-	\$-	\$-	\$3,840	\$3,192	\$388	\$-	\$260	\$-	\$-	\$5,709	\$388	\$-	\$260	\$-	\$6,357
SALINE	\$165,534	\$145,051	\$13,221	\$6,462	\$-	\$-	\$-	\$5,530	\$5,432	\$44	\$114	\$-	\$-	\$-	\$151,283	\$13,265	\$6,576	\$-	\$-	\$171,124
SANGAMON	\$6,498	\$5,123	\$22	\$1,363	\$-	\$-	\$-	\$19,011	\$16,920	\$2,091	\$-	\$-	\$-	\$-	\$22,043	\$2,113	\$-	\$1,353	\$-	\$25,509
VERMILION	\$17,280	\$17,280	\$-	\$-	\$-	\$-	\$-	\$5,928	\$5,846	\$82	\$-	\$-	\$-	\$-	\$23,126	\$82	\$-	\$-	\$-	\$23,208
WILL	\$265	\$69	\$196	\$-	\$-	\$-	\$-	\$5,035	\$4,887	\$208	\$-	\$-	\$-	\$-	\$4,956	\$404	\$-	\$-	\$-	\$5,360
WILLIAMSON	\$14,876	\$14,689	\$-	\$167	\$-	\$-	\$-	\$1,229	\$957	\$137	\$135	\$-	\$-	\$-	\$15,646	\$137	\$322	\$-	\$-	\$16,105
WINNEBAGO	\$20,522	\$20,592	\$130	\$-	\$-	\$-	\$-	\$5,315	\$5,055	\$260	\$-	\$-	\$-	\$-	\$21,047	\$390	\$-	\$-	\$-	\$21,537
TOTAL-GROUP-II	\$1,468,094	\$1,387,947	\$25,979	\$52,815	\$1,353	\$-	\$-	\$165,809	\$155,951	\$5,395	\$2,307	\$2,156	\$-	\$-	\$154,898	\$1,374	\$55,122	\$3,509	\$-	\$1,633,903
County Percentages	15.6	94.5	1.8	3.6	0.1	\$-	\$-	27.8	94.1	3.2	1.4	1.3	\$-	\$-	94.6	1.9	3.4	0.1	\$-	16.3
GROUP-III. Counties having a population of from 45 to 75 PERSONS per square mile in 1930.																				
ADAMS	\$395,005	\$395,005	\$-	\$-	\$-	\$-	\$-	\$2,213	\$2,213	\$-	\$-	\$-	\$-	\$-	\$397,218	\$-	\$-	\$-	\$-	\$397,218
BOONE	\$318	\$303	\$15	\$-	\$-	\$-	\$-	\$352	\$-	\$154	\$198	\$-	\$-	\$-	\$303	\$154	\$213	\$-	\$-	\$670
CHAMPAIGN	\$66	\$66	\$-	\$-	\$-	\$-	\$-	\$3,917	\$3,735	\$182	\$-	\$-	\$-	\$-	\$3,801	\$182	\$-	\$-	\$-	\$3,983
CHRISTIAN	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$420	\$420	\$-	\$-	\$-	\$-	\$-	\$420	\$-	\$-	\$-	\$-	\$420
COLES	\$115,852	\$115,508	\$344	\$-	\$-	\$-	\$-	\$22,032	\$21,105	\$819	\$108	\$-	\$-	\$-	\$136,631	\$819	\$452	\$-	\$-	\$137,884
CRAWFORD	\$6,415	\$6,415	\$-	\$-	\$-	\$-	\$-	\$4,355	\$3,706	\$482	\$167	\$-	\$-	\$-	\$10,127	\$482	\$167	\$-	\$-	\$10,710
DE KALB	\$340,623	\$300,166	\$25,686	\$14,791	\$-	\$-	\$-	\$4,118	\$3,565	\$553	\$-	\$-	\$-	\$-	\$303,731	\$26,219	\$14,791	\$-	\$-	\$344,741
FULTON	\$5,318	\$5,285	\$60	\$-	\$-	\$-	\$-	\$14,784	\$14,364	\$420	\$-	\$-	\$-	\$-	\$19,623	\$480	\$-	\$-	\$-	\$20,103
HENRY	\$110,788	\$66,083	\$347	\$24,358	\$-	\$-	\$-	\$1,176	\$832	\$771	\$-	\$13	\$-	\$-	\$94,715	\$1,116	\$-	\$24,371	\$-	\$118,964
JACKSON	\$846	\$846	\$-	\$-	\$-	\$-	\$-	\$13,223	\$13,190	\$33	\$-	\$-	\$-	\$-	\$846	\$-	\$-	\$-	\$-	\$846
JEFFERSON	\$386,793	\$378,727	\$8,023	\$43	\$-	\$-	\$-	\$11,062	\$10,305	\$423	\$42	\$292	\$-	\$-	\$39,917	\$8,056	\$43	\$-	\$-	\$400,016
KANKAKEE	\$19,300	\$19,300	\$-	\$-	\$-	\$-	\$-	\$1,974	\$1,835	\$139	\$-	\$-	\$-	\$-	\$30,205	\$423	\$42	\$292	\$-	\$30,962
KNOX	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$1,093	\$911	\$182	\$-	\$-	\$-	\$-	\$6,058	\$204	\$-	\$-	\$-	\$1,974
LAWRENCE	\$5,169	\$5,147	\$22	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$6,262
LOGAN	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$661	\$661	\$-	\$-	\$-	\$-	\$-	\$661	\$-	\$-	\$-	\$-	\$661
MC DONOUGH	\$472,953	\$374,617	\$1,147	\$37,189	\$-	\$-	\$-	\$2,454	\$2,454	\$-	\$-	\$-	\$-	\$-	\$377,071	\$1,147	\$37,189	\$-	\$-	\$415,407
MC HENRY	\$7,267	\$7,063	\$184	\$-	\$-	\$-	\$-	\$5,590	\$5,392	\$196	\$-	\$-	\$-	\$-	\$12,475	\$382	\$-	\$-	\$-	\$12,857
MCCLEAN	\$306,496	\$287,398	\$303	\$18,805	\$-	\$-	\$-	\$21,229	\$17,857	\$2,054	\$1,316	\$-	\$-	\$-	\$305,245	\$2,357	\$20,123	\$-	\$-	\$327,725
MACOUPIN	\$376,417	\$369,322	\$7,696	\$4,399	\$-	\$-	\$-	\$4,547	\$4,039	\$299	\$209	\$-	\$-	\$-	\$368,361	\$7,995	\$4,608	\$-	\$-	\$380,964
MASSAC	\$95	\$95	\$-	\$-	\$-	\$-	\$-	\$6,243	\$5,277	\$416	\$-	\$-	\$-	\$-	\$6,827	\$-	\$-	\$-	\$-	\$6,338
MONTGOMERY	\$37,098	\$36,993	\$105	\$-	\$-	\$-	\$-	\$724	\$568	\$69	\$67	\$-	\$-	\$-	\$37,651	\$174	\$67	\$-	\$-	\$37,892
MORGAN	\$2,480	\$2,480	\$-	\$-	\$-	\$-	\$-	\$2,532	\$2,532	\$-	\$215	\$-	\$-	\$-	\$2,532	\$-	\$215	\$-	\$-	\$2,747
PERRY	\$69,908	\$69,283	\$625	\$-	\$-	\$-	\$-	\$9,000	\$8,785	\$215	\$-	\$-	\$-	\$-	\$11,285	\$215	\$-	\$-	\$-	\$11,480
RANDOLPH	\$532,753	\$454,789	\$77,964	\$-	\$-	\$-	\$-	\$6,290	\$5,985	\$253	\$52	\$-	\$-	\$-	\$75,268	\$678	\$52	\$-	\$-	\$76,198
STEPHENSON	\$532	\$36	\$250	\$246	\$-	\$-	\$-	\$2,712	\$2,369	\$343	\$-	\$-	\$-	\$-	\$45,158	\$78,307	\$-	\$-	\$-	\$534,665
TAZEWELL	\$532	\$36	\$250	\$246	\$-	\$-	\$-	\$7,620	\$7,501	\$-	\$119	\$-	\$-	\$-	\$7,537	\$250	\$365	\$-	\$-	\$8,152
UNION	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$414	\$283	\$131	\$-	\$-	\$-	\$-	\$74,500	\$20,952	\$-	\$-	\$-	\$95,452
WHITESIDE	\$95,038	\$74,217	\$20,821	\$-	\$-	\$-	\$-	\$158,935	\$148,194	\$7,505	\$2,931	\$305	\$-	\$-	\$132,827	\$150,718	\$78,858	\$24,663	\$-	\$338,066
TOTAL-GROUP-III	\$3,228,131	\$2,884,633	\$143,213	\$75,927	\$24,358	\$-	\$-	\$26.6	\$26.6	\$3.7	\$1.8	\$0.2	\$-	\$-	\$32.6	\$4.4	\$2.3	\$0.7	\$-	\$33.7
County Percentages	34.2	32.5	4.4	2.4	0.7	\$-	\$-	26.6	93.3	4.7	1.8	0.2	\$-	\$-	92.6	4.4	2.3	0.7	\$-	33.7
GROUP-IV. Counties having a population of from 30 to 45 PERSONS per square mile in 1930.																				
BOND	\$31,379	\$31,275	\$104	\$-	\$-	\$-	\$-	\$5,867	\$5,295	\$532	\$40	\$-	\$-	\$-	\$36,570	\$636	\$40	\$-	\$-	\$37,246
BUREAU	\$47,675	\$47,675	\$-	\$-	\$-	\$-	\$-	\$248	\$248	\$-	\$-	\$-	\$-	\$-	\$47,923	\$-	\$-	\$-	\$-	\$47,923
CALHOUN	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$4,679	\$4,246	\$433	\$-	\$-	\$-	\$-	\$4,246	\$664	\$-	\$-	\$-	\$4,910
CARROLL	\$231	\$231	\$-	\$-	\$-	\$-	\$-	\$455	\$184	\$271	\$-	\$-	\$-	\$-	\$184	\$271	\$-	\$-	\$-	\$455
CASS	\$136,786	\$108,958	\$27,828	\$-	\$-	\$-	\$-	\$2,372	\$2,524	\$48	\$-	\$-	\$-	\$-	\$111,482	\$27,876	\$-	\$-	\$-	\$139,358
CLARK	\$39,215	\$39,215	\$-	\$-	\$-	\$-	\$-	\$354	\$354	\$-	\$-	\$-	\$-	\$-	\$35,563	\$-	\$-	\$-	\$-	\$35,563
CLAY	\$41,281	\$41,281	\$-	\$-	\$-	\$-	\$-	\$1,969	\$1,875	\$94	\$-	\$-	\$-	\$-	\$43,156	\$94	\$-	\$-	\$-	\$43,250
CLINTON	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
DE WITT	\$230,662	\$201,125	\$29,537	\$-	\$-	\$-	\$-	\$432	\$430	\$2	\$-	\$-	\$-	\$-	\$201,555	\$29,539	\$-	\$-	\$-	\$231,094
DOUGLAS	\$151	\$151	\$-	\$-	\$-	\$-	\$-													

TABLE - XIII.
CONSTRUCTION AND MAINTENANCE EXPENDITURES IN 1930.
ON THE
STATE HIGHWAY SYSTEM.

Showing by Counties and by Classes of Local Governmental Units all Expenditures made by the Illinois Highway Department in the Calendar Year 1930 for all Construction and Maintenance on said Highway System. Includes Federal Aid and all other Construction Projects. This Table was compiled from the Official Records of the Illinois State Highway Department.

COUNTIES By GROUPS	CONSTRUCTION EXPENDITURES							MAINTENANCE EXPENDITURES							TOTAL CONSTRUCTION AND MAINTENANCE							GRAND TOTALS.
	TOTALS	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	TOTALS	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5	In the Townships	Places in Class 1	Places in Class 2	Places in Class 3	Places in Class 4	Places in Class 5		
STATE TOTALS	28617001	26470566	1059244	911380	115811	-	-	3337285	2938655	235716	100918	39876	2,216	19,902	2410322	1,294,960	1012298	215689	2,216	19,902	31,954,266	
STATE Percentages	100.1	92.5	3.7	3.2	0.6	-	-	100.0	88.1	7.1	2.9	1.2	0.1	0.6	92.1	4.0	3.2	0.7	-	0.6	10.0	
GROUP-I. Counties having a population of over 400 PERSONS per square mile in 1930.																						
COOK	2,934,649	2,208,393	182,816	157,766	85,672	-	-	355,459	207,950	55,757	53,270	16,580	-	19,902	2416343	238,575	511,036	104,252	-	19,902	3,290,108	
Percentages-Group I	10.2	75.3	6.2	5.6	2.9	-	-	10.6	58.5	18.7	15.2	5.2	-	5.6	73.4	7.3	15.5	3.2	-	0.6	10.3	
GROUP-II. Counties having a population of from 75 to 400 PERSONS per square mile in 1930.																						
ALEXANDER	200,756	200,756	-	-	-	-	-	5,109	4,897	-	212	-	-	-	205,633	-	212	-	-	-	205,865	
DU PAGE	1,445,272	1,360,590	12,996	11,686	-	-	-	88,045	81,496	1,957	4,592	-	-	-	1,442,086	14,953	76,278	-	-	-	1,533,317	
FRANKLIN	249,319	237,195	11,927	197	-	-	-	36,873	32,712	2,658	1,503	-	-	-	269,907	14,585	1,700	-	-	-	286,192	
KANE	485,911	476,342	310	9,259	-	-	-	71,065	59,646	2,887	4,061	4,471	-	-	535,988	3,197	13,320	4,471	-	-	556,976	
LAKE	392,587	368,870	586	834	2,297	-	-	154,287	126,719	19,820	6,448	1,300	-	-	515,589	20,406	7,282	3,597	-	-	546,874	
LA SALLE	188,650	187,252	393	955	50	-	-	73,368	69,337	1,244	1,806	981	-	-	256,589	1,637	2,761	1,031	-	-	266,013	
MACON	57,381	29,023	928	-	27,430	-	-	30,262	28,170	748	-	1,336	-	-	57,201	1,676	-	28,766	-	-	87,643	
MADISON	347,540	338,886	6,654	-	-	-	-	12,700	12,084	5,985	504	397	-	-	459,700	14,639	504	397	-	-	475,240	
PEORIA	64,516	163,778	738	-	-	-	-	51,421	45,718	3,122	365	-	2,216	-	209,496	3,860	365	-	2,216	-	215,937	
PULASKI	143,668	149,151	517	-	-	-	-	13,708	12,420	991	292	-	-	-	161,571	1,508	292	-	-	-	163,371	
ROCK ISLAND	725,192	506,616	190,360	28,616	-	-	-	16,136	16,386	1,750	-	-	-	-	523,002	192,110	28,616	-	-	-	743,328	
ST. CLAIR	458,210	456,412	748	-	1,050	-	-	69,985	60,911	8,748	66	260	-	-	517,323	9,496	66	1,310	-	-	528,195	
SALINE	244,787	225,104	13,221	6,462	-	-	-	27,400	26,099	481	820	-	-	-	251,203	13,702	7,282	-	-	-	272,187	
SANGAMON	265,167	263,451	363	-	1,353	-	-	64,193	58,971	5,082	-	-	742	-	321,822	5,445	-	2,095	-	-	329,362	
VERMILION	175,947	175,487	-	-	-	-	-	102,846	102,099	4,445	46	256	-	-	119,646	445	46	256	-	-	120,393	
WILL	319,626	317,130	2,496	-	-	-	-	101,869	96,330	3,718	546	1,275	-	-	413,460	6,214	546	1,275	-	-	421,495	
WILLIAMSON	15,324	15,137	-	187	-	-	-	17,948	16,793	137	1,012	-	-	-	31,936	137	1,199	-	-	-	33,272	
WINNEBAGO	232,236	232,106	130	-	-	-	-	23,202	21,293	1,909	-	-	-	-	253,399	2,039	-	-	-	-	255,438	
TOTALS-Group II	5,959,689	5,656,346	244,367	171,796	32,180	-	-	1,077,414	980,225	61,682	52,273	11,018	2,216	-	5,545,571	306,049	140,063	43,198	2,216	-	7,037,103	
Percentages-Group II	20.8	93.4	4.1	2.0	0.5	-	-	32.3	91.0	5.7	2.1	1.0	0.2	-	93.1	4.3	2.0	0.6	-	-	22.0	
GROUP-III. Counties having a population of from 45 to 75 PERSONS per square mile in 1930.																						
ADAMS	400,614	399,280	1,334	-	-	-	-	33,150	31,136	1,985	-	29	-	-	430,416	3,319	-	2,9	-	-	433,764	
BOONE	14,281	14,266	-	15	-	-	-	14,489	13,850	154	485	-	-	-	28,116	154	500	-	-	-	28,770	
CHAMPAIGN	66	66	-	-	-	-	-	7,019	6,035	4,184	77	1,723	-	-	64,101	4,184	77	1,723	-	-	70,085	
CHRISTIAN	150,467	150,303	-	164	-	-	-	17,812	16,579	739	500	-	-	-	166,882	733	664	-	-	-	168,279	
COLES	116,889	116,245	-	344	-	-	-	28,273	27,142	922	209	-	-	-	143,387	922	553	-	-	-	144,862	
CRAWFORD	6,415	6,415	-	-	-	-	-	12,880	12,162	482	236	-	-	-	18,577	482	236	-	-	-	19,295	
DE KALB	340,623	300,666	25,666	14,791	-	-	-	28,667	26,233	1,074	1,360	-	-	-	326,399	26,740	16,511	-	-	-	369,290	
FULTON	505,462	485,207	20,255	-	-	-	-	44,897	42,533	1,908	456	-	-	-	527,740	22,163	456	-	-	-	550,359	
HENRY	998,152	955,716	13,955	-	29,081	-	-	30,433	27,326	1,659	784	664	-	-	983,042	15,614	784	23,745	-	-	1,029,185	
JACKSON	254,597	254,597	-	-	-	-	-	29,289	27,437	1,265	587	-	-	-	282,034	1,265	587	-	-	-	283,866	
JEFFERSON	414,984	406,875	8,023	86	-	-	-	14,567	13,974	288	305	-	-	-	420,849	8,311	391	-	-	-	429,551	
KANKAKEE	31,763	30,756	764	-	243	-	-	58,183	55,884	1,483	357	1,159	-	-	85,940	2,247	357	1,402	-	-	89,946	
KNOX	598,124	598,124	-	-	-	-	-	28,350	25,191	2,095	363	701	-	-	623,315	2,095	363	701	-	-	626,474	
LAWRENCE	54,368	54,196	166	6	-	-	-	18,510	17,610	636	204	-	-	-	71,806	862	210	-	-	-	72,878	
LOGAN	257,129	243,260	-	13,869	-	-	-	11,165	10,044	1,121	-	-	-	-	253,304	1,121	13,869	-	-	-	268,294	
MC DONOUGH	29,704	19,097	96	10,511	-	-	-	35,697	32,663	2,770	244	-	-	-	51,780	2,866	10,755	-	-	-	64,401	
MC HENRY	451,739	413,041	1,509	37,819	-	-	-	52,241	44,499	5,137	2,605	-	-	-	457,540	6,646	39,794	-	-	-	503,980	
MC LEAN	166,361	165,093	753	-	515	-	-	69,938	66,257	1,931	678	1,072	-	-	231,350	2,684	678	1,587	-	-	236,299	
MACOUPIN	743,803	699,901	24,134	19,768	-	-	-	24,189	20,251	2,054	1,884	-	-	-	720,152	26,188	21,652	-	-	-	767,992	
MARION	429,220	401,433	23,388	4,399	-	-	-	23,474	20,129	2,560	785	-	-	-	421,562	25,948	5,184	-	-	-	452,694	
MASSAC	123,721	123,626	95	-	-	-	-	12,262	10,946	-	1,316	-	-	-	134,572	1,411	-	-	-	-	135,983	
MONTGOMERY	213,923	213,818	105	-	-	-	-	15,781	13,432	2,055	294	-	-	-	227,250	2,160	294	-	-	-	229,704	
MORGAN	538,893	512,943	18	-	25,932	-	-	16,668	15,785	759	-	125	-	-	528,728	776	-	26,057	-	-	555,561	
PERRY	40,975	40,853	41	81	-	-	-	3,637	3,217	851	679	-	-	-	42,960	892	760	-	-	-	44,512	
RANDOLPH	423,610	400,636	635	22,139	-	-	-	27,047	26,508	2,285	254	-	-	-	425,144	3,120	22,393	-	-	-	450,657	
STEPHENSON	592,993	584,474	78,119	-	-	-	-	16,701	15,982	616	109	-	-	-	500,456	78,729	109	-	-	-	579,294	
TAZEWELL	395,779	279,970	335	112,966	2,188	-	-	46,237	36,875	2,966	1,698	1,698	-	-	316,845	3,301	114,684	6,886	-	-	441,716	
UNION	171,601	167,127	3,973	401	-	-	-	12,989	11,312	1,553	124	-	-	-	178,539	5,526	525	-	-	-	184,590	
WABASH	2,923	2,923	-	-	-	-	-	6,877	6,540	231	106	-	-	-	9,463	231	106	-	-	-	9,800	
WHITESIDE	356,631	339,335	21,296	-	-	-	-	25,368	24,495	683	210	-	-	-	359,830	21,959	210	-	-	-	381,999	
TOTALS-Group III	16,795,410	16,275,842	24,765	236,844	57,959	-	-	659,790	626,237	46,473	16,8,											

Showing by Counties, by Groups and by Local Governmental Units, (In Thousands of Dollars) the Incidence of Highway Taxation and Expenditures, and the Percentage which Expenditures were of Taxation

COMMENT:- There are two facts to consider in examining this table. The first is that not all of the current highway expenditures as shown come from the current tax levies. The expenditures are made from the tax levies plus the receipts from bond issues and borrowings. Thus the total expenditures, as in the case of Cook County, may exceed the taxes. Also a part of the highway taxes received go for highway expenditures in the community not included as current expenditures. This is the case insofar as they are used for the retirement of previously issued highway bonds.

1	AE	U.
RS3Ec		Ecc
Part B - Master		
JUL 14 1933		
JUL 5 1933		

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